

The Commonwealth of Massachusetts
DEPARTMENT OF REVENUE



ANNUAL REPORT

1978-1979

L. J. Gaye Hampden

COMMISSIONER OF REVENUE

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1978/79



The Commonwealth of Massachusetts

Department of Revenue

ANNUAL REPORT

1978-1979

The Honorable Edward J. King
Governor of the Commonwealth
and the Honorable Members of the
Massachusetts General Court

Commonwealth of Massachusetts

DEPARTMENT OF REVENUE

This report contains the fiscal activities and the administration of
the Department of Revenue for the fiscal year ending June 30, 1979.

The powers and duties of the Commissioner are prescribed in Chapter 15
of the Massachusetts General Laws.

Chapter 15 of the Acts of 1969 reorganized the former Department of
Corporations and Taxation into the current Department of Revenue and amended
Chapter 15 and other pertinent chapters of the Massachusetts General Laws.

This report attempts to not only provide details of operations but also
to highlight objectives, accomplishments and results based on the Commissioner's
strategic plan.

L. Joyce Hampers
Commissioner of Revenue

Respectfully submitted,

L. Joyce Hampers
Commissioner of Revenue

1M-12-79-152606



L. JOYCE HAMPERS
COMMISSIONER

The Commonwealth of Massachusetts

Department of Revenue

Leverett Saltonstall Building,

100 Cambridge Street, Boston 02204

The Honorable Edward J. King
Governor of the Commonwealth
and the Honorable Members of the
Massachusetts General Court

Pursuant to Massachusetts General Laws, Chapter 58, Section 29, the Annual Report of the Commissioner of Revenue is respectfully submitted for your review and consideration.

This report includes the fiscal activities and the administrative affairs of the Department of Revenue for the fiscal year ending June 30, 1979.

The powers and duties of the Commissioner are prescribed in Chapter 14 of the Massachusetts General Laws.

Chapter 514 of the Acts of 1978 reorganized the former Department of Corporations and Taxation into the current Department of Revenue and amended Chapter 14 and other pertinent chapters of the Massachusetts General Laws.

This report attempts to not only provide details of operations but also to highlight priorities, accomplishments and recent focus in the Commissioner's message which follows.

My particular thanks to the Governor, Secretary Hanley, the members of the Legislature and my staff for their support of the Department's needs and objectives.

Respectfully submitted,

A handwritten signature in cursive script, reading "L. Joyce Hampers".

L. Joyce Hampers
Commissioner of Revenue

LJH/EC/djb

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L. Joyce Hampers
Commissioner of Revenue

A Message from the Commissioner

Before I became Commissioner of Revenue in February of 1979, there were strong indications that the Department of Revenue was viewed by the general public as a stone-like monolith, untouched by peoples' problems, unmoved toward change by the ponderousness of its own bureaucratic bulk.

Hence it was my aim from the day I took office to create a whole new department, a new-look, people-oriented agency that addressed itself not only to the enormous task of collecting more than \$3.5 billion a year, but to the most effective, efficient service it could possibly render to the public.

That goal is now well on its way to becoming a reality; is, in fact, a reality in many areas of our function, and the remodeling job continues with significant results.

Perhaps you wonder why a Commissioner of Revenue talks about people when she might better address taxes as the subject of this forum. Taxes are the end, of course, but people are the means to that end.

We believe that if we take care of people, they'll take care of the taxes with a minimum of prodding, scolding or hassling from us. Hassle-free is a condition we strive for — our staff of more than 1100 persons, a living, breathing, pulsating humanity that operates in our headquarters building in Boston every day, and at our nine district offices throughout the state.

At the outset, Secretary of Administration and Finance Edward T. Hanley directed us to:

1. — Strive as far as is humanly possible to obtain the highest level of voluntary compliance with our state tax laws.
2. — Help people.

In regard to voluntary compliance, it assumes a trust in the basic goodness of our public to do the right thing, to pay their fair share, each and every one of them, and no more. I was quoted in an interview in the Boston Globe in June "that when you respond to the taxpayer when you, the state, owe them money, with the same alacrity that you respond with when they owe you money, the word starts to get around. People will say maybe this government is fair after all". Something for something on the human level.

In retrospect, we can say this still holds true. We have growing evidence of it every day.

And it is certainly reflected in the final returns on collections made in 1979 which, among others, showed a gain of 20.3% for corporations, and an increase of 13.8% in personal income taxes which totaled \$197,804,920 more than the previous year.

So in the area of voluntary compliance, and that is for every one of the individual and corporate and others of the three million taxpayers we have on our rolls, (as witness our record collection of more than \$3.5 billion in the 1979 fiscal year that ended June 30) we have also met and continue to meet, the second of our aims to help people.

It is our belief that if we deal politely, patiently and compassionately with the problems of taxpayers they will respond in a positive way. They are doing so now. We are handling a multitude of taxpayer frustrations directly, in person, by mail and telephone, and through public relations and information-education programs.

One of these sources is the Taxpayer Assistance Bureau, which was expanded under my administration. This bureau deals daily not only with taxpayers' questions and solves their problems, but its personnel also provide service during the high-pressure tax filing period — January — April — for taxpayers in preparation of their returns. This is done through a program of public information and education through all the media and other sources available to us. In the filing period, earlier in the year, the bureau responded to more than 104,000 individual calls for help. Thousands of these "cases" were handled with a minimum of fuss and a maximum of courtesy, care and efficiency by our staff, in our headquarters building in Boston, and our nine district offices all across the state. If they couldn't come to us, we could go to them, and we did. Members of our staff appeared on media programs to provide useful public information about programs we had established to guide and help them. We also reached out to shut-ins and to senior citizens wherever possible to provide special information and help for them.

The first year of our administration has been an innovative and rewarding one. We have increased our services to the public. For instance, we relocated our Hyannis office on Cape Cod and made it possible from now on for residents of the Cape to register their boats in our office rather than having to travel to Boston to do it as they had been required to do in the past.

If it is true that the reason for education basically is to provide us with the means to communicate, then our education is serving us well. We have expanded our communication lines to every source of outgoing and incoming information, a network that allows us to provide maximum service to our citizens. And this includes not only the general public, but every branch of government on the state, county and local level.

As the Commonwealth's principal revenue-producing agency, our activities are nearly all-encompassing. We touch everyone's life. We will continue to respond to the needs of our citizenry in the most human terms possible, and carry out our mission with the sensitivity it deserves.

DESCRIPTION OF THE DEPARTMENT OF REVENUE FOR THE 1979 FISCAL YEAR

The Department of Revenue is responsible for the administration and enforcement of all State tax laws (excluding boxing, racing, beano, raffles and bazaars), the collection of state taxes of \$3.8 billion annually and the refunding of over \$250 million of over-estimated or withheld amounts.

In addition, the Department has general supervisory and advisory responsibilities over the imposition and collection of property taxes at the local level and the monitoring and auditing of municipal finances in general, including certification and distribution of state revenue aid and reimbursements to cities, towns, and regions. Currently this is estimated in excess of \$1.6 billion.

The schedule, Sources of Massachusetts State and Local Tax Revenue for Fiscal Year 1979, demonstrates the fiscal scope of this Department's mission.

The reorganization of the Department along functional lines with the categorical bureaus being restructured within our five divisions of Administration, Audit, Processing, Operations and Local Services is continuing. This is deliberately a slow process so that no revenue producing activities are adversely affected but progress in this area directly relates to personnel staffing and our office space.

The overall Departmental work load and performance measurements are as follows:

1979

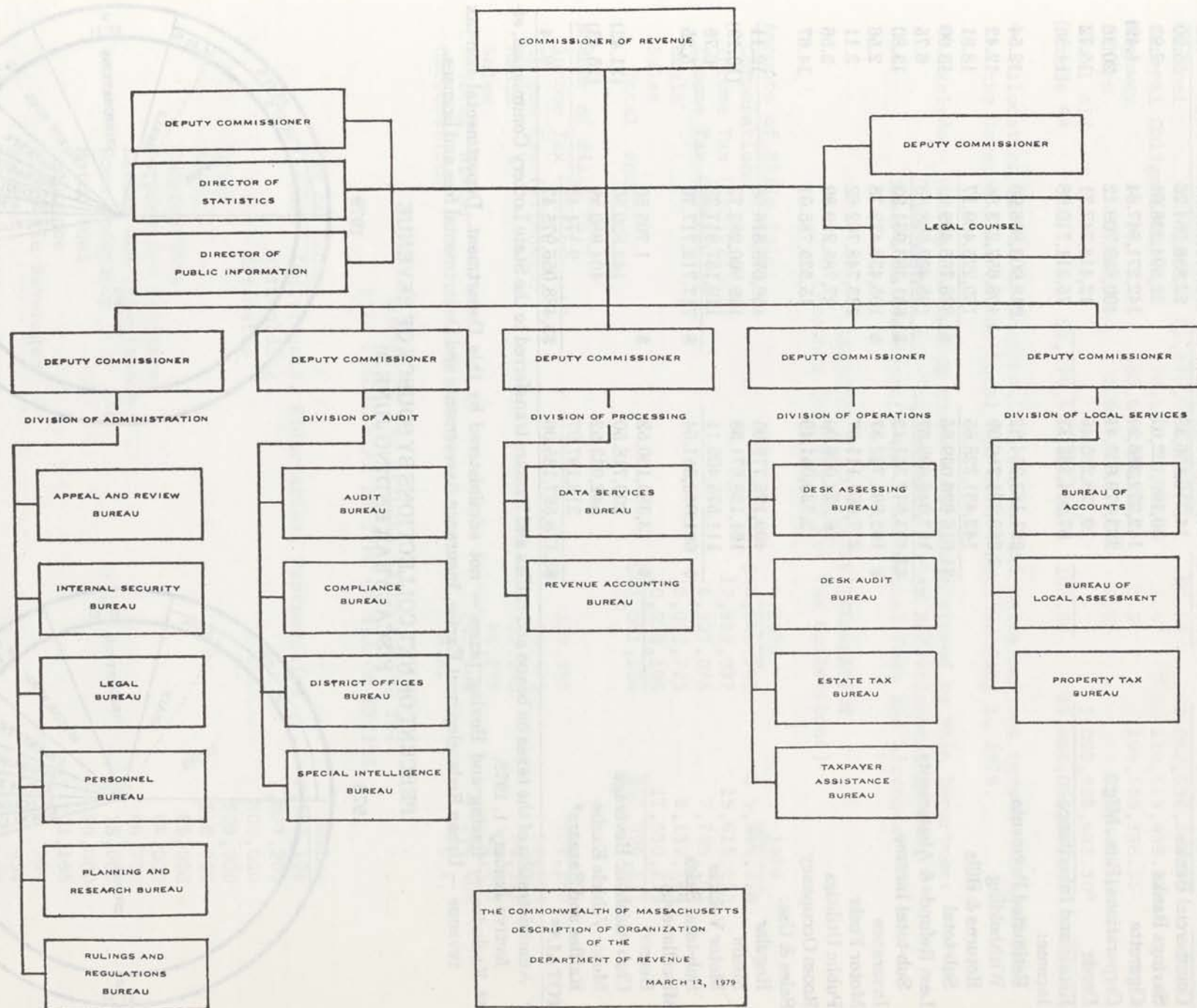
<u>Work Unit</u>	<u>Work Load</u>	<u>Cost</u>
Tax Returns	5,150,000	\$ 3.38
Local Services (Local Aid and Assessment programs, Cities, Towns, districts and regions)	636	\$1,512.70

1980 (Estimated)

<u>Work Unit</u>	<u>Work Load</u>	<u>Cost</u>
Tax and Wage Returns	19,200,000	\$ 1.27
Local Services (Local Aid and Assessment programs, Cities, Towns, districts and regions)	636	\$1,994.42

SOURCES OF MASSACHUSETTS STATE AND LOCAL TAX REVENUE FOR FISCAL YEAR 1979
AND PERCENT EACH TAX IS OF TOTAL

Type of Tax	Amount	Percent of Total
<hr/>		
<u>Taxes on Property</u>		
Real Estate	\$2,766,675,098.00	40.37
Personal Property	263,892,002.00	3.85
Motor Vehicle	284,226,368.00	4.15
Totals	<u>\$3,314,793,468.00</u>	<u>48.37</u>
<u>Tax on Personal Income</u>	\$1,631,383,981.33	23.81
<hr/>		
<u>Taxes on Business</u>		
Corporations	\$ 400,639,709.12	5.85
Insurance Companies	105,433,423.78	1.54
Public Utilities	27,785,259.89	.40
National Bank & Trust Cos.	22,838,984.26	.33
Savings Banks	25,860,114.27	.38
Cooperative Banks & Savings and Loan Ass'ns.	6,734,124.34	.10
Totals	<u>\$ 589,291,615.66</u>	<u>8.60</u>
<u>Taxes on Commodities Sold</u>		
Motor Fuels	\$ 223,748,762.62	3.26
Cigarettes	142,271,947.84	2.08
Alcoholic Beverages	79,979,949.80	1.17
Sales and Use	577,811,733.97	8.43
Sales, Meals	139,900,983.73	2.04
Totals	<u>\$1,163,713,377.96</u>	<u>16.98</u>
<u>Tax on Estate and Inheritance</u>	\$ 75,311,710.98	1.10
<hr/>		
<u>Tax on Horse and Dog Racing</u>	\$ 28,766,879.67	.42
<hr/>		
<u>Miscellaneous Taxes</u>		
Room Occupancy	\$ 15,525,785.01	.23
Deeds Stamp	12,414,747.31	.18
Beano	3,907,978.24	.05
Motor Vehicle	404,880.29	.01
Raffles and Bazaars	489,956.39	.01
Urban Redevelopment	16,513,462.78	.24
Totals	<u>\$ 49,256,810.02</u>	<u>.72</u>
<u>Totals - All Taxes</u>	\$6,852,517,843.62	100.00



NET TAX COLLECTIONS FISCAL YEARS 1978 AND 1979

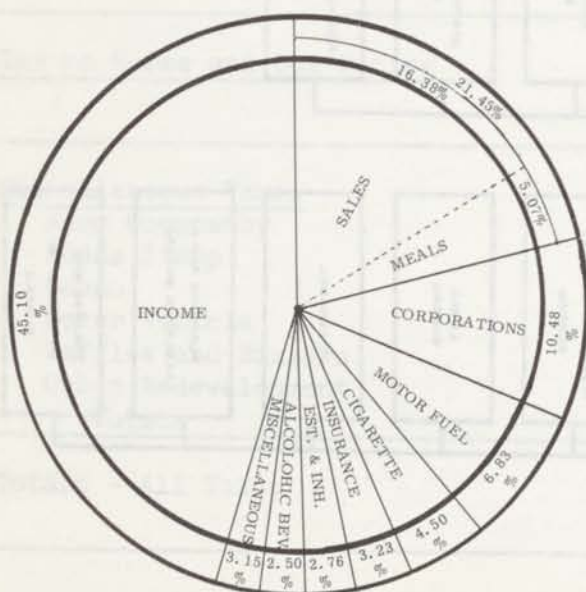
Tax or Excise	1978	1979	% Change
Alcoholic Beverages	\$ 79,421,274.73	\$ 79,836,129.30	.52
Commercial Banks	14,716,156.38	22,838,984.26	55.20
Savings Banks	30,199,122.07	32,594,238.61	7.93
Cigarette	142,972,266.24	142,271,947.84	(.49)
Corporations (Bus., Mfg.)	333,079,603.41	400,639,709.12	20.28
Deeds	10,728,265.46	12,414,747.31	15.72
Estate and Inheritance	87,944,132.11	75,311,710.98	(14.36)
Income:			
Estimated Payments	221,163,054.82	248,903,806.90	12.54
Withholding	1,253,031,756.39	1,408,657,273.84	12.42
Returns & Bills	142,431,228.65	169,225,409.17	18.81
Sub-total	\$1,616,626,039.86	\$1,826,786,489.91	13.00
Less Refunds & Abatements	183,046,698.67	195,402,508.58	6.75
Sub-total Income	\$1,433,579,341.19	\$1,631,383,981.33	13.80
Insurance	\$ 102,804,732.37	\$ 105,433,423.78	2.56
Motor Fuels	217,007,111.37	223,748,762.62	3.11
Public Utilities	26,322,086.09	27,785,259.89	5.56
Room Occupancy	13,539,041.49	15,525,785.01	14.67
Sales & Use:			
Regular	409,125,779.95	458,673,816.68	12.11
Meals	161,158,871.58	139,900,983.73	(13.19)
Motor Vehicle	111,575,400.11	119,137,917.29	6.78
Sub-total Sales	\$ 681,860,051.64	\$ 717,712,717.70	5.25
Miscellaneous:			
Beano*	\$ 3,383,130.52	\$ 1,705.50	
Club Alcoholic Beverage	209,718.50	143,820.50	(31.42)
Motor Vehicle Excise	542,933.52	404,880.29	(25.43)
Raffles and Bazaars*	218,197.97	9,171.43	
TOTAL**	\$3,178,527,165.06	\$3,488,056,975.47	9.74

* Administration of the taxes on beano and raffles and bazaars transferred to the State Lottery Commission, effective January 1, 1978.

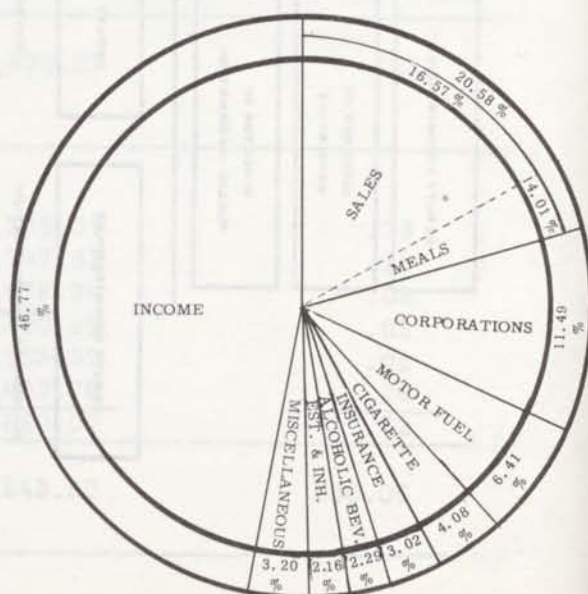
** Excludes — Racing and Boxing taxes — not administered by this Department. Departmental non-tax revenue — Urban Redevelopment Excise, Insurance Assessments and Departmental fees and licenses.

PERCENT OF NET COLLECTIONS BY SOURCE OF REVENUE
FISCAL YEAR ENDING JUNE 30

1978



1979



NET TAX COLLECTIONS BY FUND
FISCAL YEAR 1978 AND 1979

Fund	1978	Percent of Total	1979	Percent of Total
General	\$2,878,044,256.02	90.54	\$2,082,836,864.72	59.71
General Obligations	110,152,525.75	3.47	110,513,838.32	3.17
Highway	188,667,251.57	5.94	194,559,336.55	5.58
Others	1,663,131.72	0.05	318,452.58	.01
Local Aid	- *	-	1,099,828,483.30*	31.53
Totals **	\$3,178,527,165.06	100.00	\$3,488,056,975.47	100.00

* Allocation of 40% of corporation, income and sales and use revenue changed from the General Fund to the Local Aid Fund effective July 1, 1978.

** Exclude - Racing and Boxing taxes - not administered by this Department
- Departmental Non-Tax Revenue - Urban Redevelopment Excise,
Insurance Assessments and Departmental Fees and Licenses.

SELECTED BILL PAYMENT INFORMATION
(Amounts included in Net Tax Collections)

Amounts of Bills Paid:	1978	1979
Corporations	\$ 5,646,241	\$ 9,944,298
Income Tax (Individual)	12,812,037	15,615,055
Income Tax (Withheld)	6,227,075	7,786,161
Meals	8,082,725	8,152,784
Sales	10,273,106	11,530,819
Total Amount	\$43,041,184	\$53,029,117

Number of Bills Paid:	1978	1979
Income Tax (Individual)	113,506	109,198
Income Tax (Withheld)	50,575	52,559
Meals	32,390	34,577
Sales	46,377	48,072
Total Number	242,848	244,406
Corporations	N.A.	N.A.

NUMBER OF TAX RETURNS FILED DURING THE
1979 FISCAL YEAR BY TYPE OF TAX OR EXCISE

Tax or Excise	Number
Income: Individuals, Fiduciaries, Partnerships	2,553,198
Withholding	1,037,200
Estimates	800,000
Sales	528,000
Meals	216,000
Corporations	85,000
Corporation Estimates	64,000
Estate and Inheritance	44,792
Room Occupancy	18,000
Motor Fuel	89,000
Insurance	1,165
Alcoholic Beverages	984
Banks	494
Public Utilities	98
Miscellaneous	20,000
Total	5,457,931

THE TAXES

Type of Tax	Measure	Rate	Return Due
Personal Income ¹	Dividends, Capital Gains and Interest other than Mass. bank interest.	10.75%	On or before April 15 for calendar year filings. The 15th day of the 4th month for fiscal filings.
	Other Income	5.375%	

Withholding, on an annual basis:

1. Over \$25,000 - DUE WEEKLY on or before the THIRD business day following the 7th, 15th, 22nd and/or last day of the month. Form M-941D DUE QUARTERLY must also be returned on or before the last day of April, July, October and January respectively.
2. \$1,201 to \$25,000 - DUE MONTHLY on or before the FIFTEENTH day of the following month except during March, June, September and December - then DUE the last day of the following month.
3. \$101 to \$1,200 - DUE QUARTERLY on or before April 30, July 31, October 31 and January 31.
4. \$0 to \$100 - DUE ANNUALLY on or before January 31 of the following year.

Estimated Tax, due quarterly on or before the 15th day of April, June, September and January.

Estate (replaced Inheritance for deaths on or after January 1, 1976)	Taxable estate (after expenses, debts, losses, exemptions, charitable and marital deductions)	5% to 16%	Within 9 months after the date of the decedent's death.
Alcoholic Beverages ²	Malt (31-gal. bbl.) Cider 3%-6% (wine gal.) Still wine 3%-6% (wine gal.) Sparkling wine (wine gal.) Alcoholic beverages 15% or less (wine gal.) Alcoholic beverage more than 15%-50% (wine gal.) Alcoholic beverage more than 50% (proof gal.)	\$3.30 \$.03 \$.55 \$.70 \$1.10 \$4.05 \$4.05	Monthly, on or before the 20th day of the month.
Cigarette ²	20-Count package	\$.21	Monthly, on the 20th day of the month. Unclassified importers must file upon importation or acquisition.
Deeds	Sales price (less mortgage assumed) of real estate	\$1.14 per \$500	Monthly, on or before the 10th day of the month.
Motor Fuels ²	Gallon	\$.085	Monthly, on or before the last day of the month, except in the month of June, on or before the 20th day.

THE TAXES (Cont.)

Type of Tax	Measure	Rate	Return Due
Room Occupancy	Transient Room Occupancy	5.7%	Monthly, on or before the 20th day of the month.
Sales and Use Tax ³	Sale, rental or use of tangible personal property	5%	On or before the 20th day following the close of the tax period. <u>If annual liability:</u> \$100 per year or less - Annual filing \$101 - 1,200 per year - Quarterly filings OVER \$1,200 per year - Monthly filings
Sales Tax on Meals, Prepared Food and/or Alcoholic Beverages ⁴	All "restaurant" food and on-premise consumption of alcoholic beverages in any amount	5%	Monthly, on or before the 20th day of the month.
Business Corporation ¹	Net Income Tangible Property or Net Worth Minimum	9.5% \$2.60 per \$1,000 \$228	15th day of third month after close of taxable year.
Estimated TAX, due quarterly as follows: 15th day of third month of taxable year - 30% of estimated tax due. 15th day of sixth month of taxable year - 25% of estimated tax due. 15th day of ninth month of taxable year - 25% of estimated tax due. 15th day of twelfth month of taxable year - 20% of estimated tax due.			
Security Corporation			
Regulated	Gross Income	0.33%	Same as business corporations
Unregulated	Gross Income	1.32%	
	Minimum	\$228.	
Commercial Bank	Net Income	12.54%	Same as business corporations.
Savings Institution	Deposits (semi-annual) Net Income	0.0625% 1.254%	On or before the 25th day of the seventh month of the taxable year and the 25th day of the first month following the close of the taxable year.
Public Utilities	Net Income	6.5%	Same as business corporations.
Insurance Company ¹			
Domestic Life	Annuity Considerations Other Premiums Gross Investment Income	2.28% 3.2% 1.0%	On or before March 15.
Foreign Life	Premiums	2.0%	

THE TAXES (Cont.)

Type of Tax	Measure	Rate	Return Due
Domestic Casualty	Premiums	2.28%	On or before March 15.
	Gross Investment Income	1.0%	
Foreign Casualty	Premiums	2.28%	
Ocean Marine	Underwriting Profit	5.7%	On or before May 15.
Club Alcoholic Beverages	Gross Receipts	0.57%	On or before April 15.
Motor Vehicle-garaged outside Massachusetts	90% to 10% of Manufacturer's list price	\$66. per \$1,000	On or before sixty days from Notice of Tax.

1. Rates apply to years beginning after December 31, 1975.
2. Rates effective July 1, 1975.
3. Rate effective November 12, 1975.
4. 5% rate effective January 1, 1979, 6% rate effective January 1, 1978, 8% rate effective July 1, 1975.

To aid the Commissioner of Revenue in the various and sundry responsibilities of her office there are a Director of Budgets, a Director of Public Information, a Legal Counsel, who also acts as Deputy Commissioner in charge of Division of Administration and six other Deputy Commissioners.

These responsibilities have been delegated in the following manner.

DIRECTOR OF BUDGETS

The Director of Budgets for the Department is responsible for the preparation and monitoring, as well as any necessary actions resultant therefrom, of the several budgets which include the Department's operational accounts, certain reimbursements to the cities and towns and distributions of certain tax revenues.

In addition the Director of Budgets oversees the Department's various facilities which house personnel and operations within and without Massachusetts and manages the Department's various records storage installations. Included with these duties are those which relate to providing furniture and equipment for all such facilities and activities.

This position also represents the Commissioner, as assigned, for those areas with fiscal implications and which involve liaison between Departmental divisions, bureaus and/or other state or governmental agencies.

The Director of Budgets advises the Commissioner on the budget implications of all Departmental actions. The Director of Budgets is staffed on an ad hoc basis as is necessary.

The fiscal year 1979 appropriations were as follows:

Department of Revenue Personal Services and Expenses	\$19,500,000
Bureau of Accounts	2,465,553
County Personnel Board	49,253
Loss of Taxes on State Owned Land	14,700,000
Flood Control	265,000
Real Estate Abatements	6,555,000
Reimbursement for Elderly Tax Abatements	10,000,000
Government Center — Boston	357,575
Police Career Incentive Program	2,406,237
Reimbursement to M.B.T.A.	409,702

Reimbursement to Common Carriers
Certain Payments to Cities and Towns

746,211
25,405,000

In addition the Department has current capital outlay appropriations totaling \$765,082.

DIRECTOR OF PUBLIC INFORMATION

The Director of Public Information is the Department spokesman, media and government liaison, and is an open transmission line for the public. He is charged with serving the needs of the public in providing information to help them make important decisions that affect their lives, and responding to them truly as their public "servant". The task has been eased by the policy which it serves, insofar as is possible in a government agency made sensitive by the nature of its principal function, that of collecting taxes.

An important facet of the Director's activities is providing Departmental information to some 250 daily, Sunday and weekly newspapers, 175 television stations, wire services, and various and sundry correspondents. This office provided the media with a record number of news releases and has handled countless requests for information, having participated in numerous conferences, provided interviews and taped statements, and releases for radio and television outlets.

In another area, the Public Information Director is responsible for public disclosure, a function which has expanded considerably in the 1979 fiscal year as part of the Freedom of Information Law. As Public Disclosure Officer, he has provided, and will continue to do so, hundreds of thousands of copies of documents sought by our constituency which includes all taxpayers and all branches of government at all levels in addition to law enforcement entities and others engaged in uncovering and prosecuting fraud cases wherever they may occur.

DEPUTY COMMISSIONERS

Three of the Deputy Commissioners hold staff positions to the Commissioner and their duties are comprised of the following responsibilities:

1. Act as Commissioner of Revenue in the absence of the Commissioner.

Prepare and review from time to time during the year revenue estimates for each tax and fee collected by the Department of Revenue. Advise the executive and legislative branches of state government of revenue estimates for budgetary purposes.

Determine the revenue and other fiscal effects of proposed, pending and enacted tax legislation.

Assist as needed in the development and revision of state tax forms, schedules and instructions.

2. Directly handle for the Commissioner all matters relating to legislation affecting either the Department or state and local taxation generally. These duties include developing departmental positions on tax legislation, formulating the department's annual legislative program and drafting its proposed changes in the laws; analyzing, evaluating, revising drafts and making recommendations for the Commissioner on proposed and pending legislative bills relating to taxation for the executive or legislative branches of government or for other interested groups; and participating in studies of possible changes in tax laws.

Act as counsel to the Commissioner on administrative matters requiring legal advice or representation.

Advise and assist, as needed, on prospective or pending litigation or other legal matters of the Department, especially as they relate to tax legislation or departmental administration.

Act as Deputy Commissioner on an interim basis as head of the Division of Administration.

3. Directly supervise the operations and implement departmental procedures of the New York Audit Office.

Coordinate the expansion of the New York Office consistent with budget appropriations and departmental employment directives.

Implement the additional auditing and compliance capability of personnel assigned to the New York Office and to coordinate such activity with the Audit Bureau in Boston.

Assist, but not determine tax or audit determinations and to install an effective system of referring contested cases from the New York Office to the Deputy Commissioner of Audit for decision.

Represent the Department at meetings of the National Association of Tax Administrators and other similar national tax organizations.

Represent the Department before the Congress, appropriate federal agencies and other state and interstate meetings as required.

The remaining four Deputy Commissioners and the Legal Counsel, acting on an interim basis as Deputy Commissioner, are entrusted with the control and operation of the five Divisions of the Department and the Bureaus contained therein.

DIVISION OF ADMINISTRATION

Appeal and Review Bureau

Effective August 1, 1978, the State Tax Commission was abolished by Chapter 514 of the Acts of 1978. The duties and responsibilities falling within the purview of the Commission were transferred to the Commissioner of Revenue.

The Commissioner of Revenue established a Bureau of Appeal and Review and delegated to the Chief of that Bureau the authority to give any person aggrieved by the assessment of tax a hearing upon his application for abatement as provided by General Laws, Chapter 62C, Section 37. In addition, authority was delegated to abate or to refuse to abate, in whole or in part, any tax as provided by General Laws, Chapter 62C, Section 37.

The Bureau of Appeal and Review was established to conduct hearings with respect to proposed additional assessments of tax and applications for abatement of tax so as to resolve tax controversies without litigation on a basis which is fair and impartial to both the Commissioner and the taxpayer.

Internal Security Bureau

The Internal Security Bureau, an organization new to the Department of Revenue, was formulated and developed by Commissioner Hampers in her effort to institute new types of controls, evaluative processes and dynamic managerial techniques into the State tax administrative system.

Although the organization came into existence only during the last quarter of Fiscal Year 1979, it has made tremendous strides in a short period of time. Functional, staffing, and organizational charts were drafted; position descriptions developed; authorized positions classified and qualified candidates recruited to fill vacancies.

In the short period of its existence, the personnel of the Bureau have zeroed in on certain operations which were identified by the Commissioner as needing attention and management action. Of particular concern was the lack of security afforded to Federal tax information transmitted by the Internal Revenue Service to the Department of Revenue for use in administering State tax matters. The Bureau has instituted rigid procedures relating to the disclosure and security of this Federal tax information. These directives prescribe specific safeguard controls to be followed to insure the effective administration of the Tax Exchange Agreement between the Commissioner of Revenue and the District Director of Internal Revenue.

To monitor the effectiveness of the program, the staff of the Internal Security Bureau conducted internal audits in each of the affected Bureaus to evaluate the security safeguards in effect to prevent unauthorized disclosure of tax information. These audit results report impressive progress in all Bureaus in maintaining security over tax files.

Systems and Procedural manuals have been distributed to all Deputy Commissioners and Bureau Chiefs for their review and further refinement. Members of the staff of this Bureau are working with the Bureau Chiefs in an effort to finalize all procedures. One of the major areas of concentration has been the centralization of an abatement procedure. This project will be completed within the first few months of fiscal year 1980. The implementation of centralized abatement procedure will result in increased efficiency throughout the Department of Revenue and at the same time promote improved service to all taxpayers.

The initial draft of an Employee Performance Evaluation System has been distributed to all Deputy Commissioners for their review and input. This will be finalized so that all newly authorized positions will be filled on a merit basis utilizing the new evaluation process. This will go a long way in increasing the morale of all employees and in attracting and retaining competent personnel.

The first phase of our training program has started. Arrangements have been made with the Internal Revenue Service to have selected Department of Revenue employees attend the Basic Management Course given by Internal Revenue Service. These individuals upon completion of this training will return and develop a Management Training Program suitable to the needs of the Department of Revenue, to be attended by first line supervisors identified by the Deputy Commissioners and the Bureau Chiefs.

The Bureau will perform an investigative function new to the Department. It will conduct non-criminal and criminal investigations of complaints and allegations of misconduct or irregularities concerning Department of Revenue employees in the performance of duties. One staff member will be responsible for these investigations. He will attend a U.S. Treasury Department basic investigator training course. Arrangements for his enrollment were made by the Internal Security Bureau Chief through the courtesy of the Internal Revenue Service.

Legal Bureau

The Legal Bureau is assigned a two-fold primary responsibility: (1) representing the Commissioner in tax litigation and (2) rendering opinions and providing legal staff support to Bureaus within the Department.

LITIGATION

The Bureau represents the Commissioner on appeals to the Appellate Tax Board and Probate Courts and at hearings in the Federal Bankruptcy Court. When requested or designated by the Attorney General, the Bureau represents the Commissioner before the District, Superior, and Supreme Judicial Courts.

In fiscal 1979, there were 155 appeals to the Appellate Tax Board, 23 Probate Court appeals, and 24 appeals to the Superior Court. These suits were brought in the areas of personal income, inheritance and estate, sales and use, meals, urban redevelopment, and corporate excise taxes and also included disputes relating to values established by the Commissioner for purposes of local taxation.

LEGAL STAFF SUPPORT

The Bureau renders formal opinions and informal advice to other Bureaus regarding the interpretation of tax statutes and court decisions as well as procedures to be followed in tax administration.

In addition, an increased level of legal support services is now provided to the Bureaus. These support services have led to the resolution of several complex tax collection cases and include:

1. Assistance to the Compliance Bureau encompassing the establishment of a viable Bankruptcy Section; collateral negotiations necessary to secure installment payment agreements; repeated successes in seeking sources of available funds to liquidate outstanding tax liabilities, and the assignment of counsel to the inheritance tax collection drive.

2. Representing the Department in its contract and lease negotiations, particularly data services contracts which provide the equipment and programs essential to the processing of tax returns and information.

Substantial legal staff support has been rendered with respect to the development and implementation of the new wage reporting system including consulting, terminal procurement, and facility renovation contract

negotiations. Additional assistance was provided by responding to numerous telephone and written inquiries involving employer compliance with this law, especially from small businessmen.

In addition, the Bureau handles all lease and tenancy agreements and contracts for janitorial services for the Department.

3. The assignment of a disclosure counsel to assist the Public Information Officer in processing requests for documents, records, and other information under the state's public records law. This staff support has ensured the public prompt and efficient service while protecting the confidentiality of tax information which is not subject to disclosure. The Bureau represents the Department in instances where disclosure decisions have been appealed to the Supervisor of Public Records.

4. Research regarding the eligibility of charitable, religious, and educational organizations for local property tax exemptions with the goal of achieving uniformity of tax exemptions, preventing the unauthorized erosion of the tax base of cities and towns, and ensuring that profit-making businesses, which are subject to taxation, are not placed at an unfair competitive disadvantage.

During the 1979 fiscal year a Domicile Section was established within the Bureau, charged with making the necessary domicile determinations which arise in the administration of income, estate, and fiduciary tax returns. The centralization of this function will enable the Bureau to upgrade domicile determination procedures, thereby safeguarding revenue to which the Commonwealth is entitled and eventually eliminating a substantial backlog.

Finally, the Bureau is charged with the resolution of forgery claims relative to the unauthorized negotiation of refund checks, necessitating the drafting and review of taxpayer affidavits. Approximately 300 such claims were filed this past fiscal year.

Personnel Bureau

On March 12, 1979, the former Administration Section was separated from the categorical Administration Bureau and the new functional Personnel Bureau was formed. The Personnel Bureau prepares the departmental payroll and personnel actions. The Personnel Bureau is actively involved in interviewing applicants, employee health and life insurance inquiries, processing industrial accident claims, preparation of the department's budget, the Governor's Affirmative Action Policy and inventory control of the departmental forms and supplies.

This Bureau also provides administrative support to other state agencies, including the Office of Administration and Finance, Division of Employment Security, Division of Personnel Administration, U.S. Government Offices, banks and private firms and individuals.

The Personnel Bureau is very cognizant of employees' personal problems and has steered many employees to the Massachusetts Employees Assistance Program for counseling and assistance.

The Classification Bureau of the Division of Personnel Administration has been conducting a State-wide Classification Study for the past couple of years, that will eventually streamline the Civil Service System. The Personnel Bureau has and will continue to provide a great deal of support to this effort.

During the fiscal year 1979, the Personnel Bureau played a large part in the settlement of the National Association of Government Employees/Massachusetts Agreement by participating in the bargaining sessions. The Personnel Bureau provides advice and assistance in interpreting and advising management on the union contracts and grievances.

In fiscal 1980, the Personnel Bureau will be concentrating on the following areas: hiring 240 new employees, promoting 600-700 employees, computing retroactive paychecks for 570 employees, trying to keep the Department at full complement of 1400 employees and participating in the negotiating of the two union contracts that expire June 30, 1980.

Planning and Research Bureau

The functions of the Planning and Research Bureau were assigned to the Administration Bureau for the first eight months of this Fiscal Year. In March 1979, a determination was made to divide the Administration Bureau into two separate bureaus which were to be known as the Personnel Bureau and the Planning and Research Bureau. The Planning and Research Bureau became responsible for Design, Procurement and Control of Forms, Research and Statistics, and Local Aid.

The design, procurement and control of forms is the primary responsibility in the delivery of all tax returns, information returns, tax licenses, envelopes, etc., including the annual Individual Income Tax and Corporation Excise forms and instructions.

During this fiscal year the required revision of forms and instructions was extraordinary due to the reorganization of the Department of Corporations and Taxation into the Department of Revenue. Wage reporting forms and instructions were designed for the implementation of the new Massachusetts Wage Reporting System. This system is separate and distinct from the tax information and payments required to be filed and paid by employers under Massachusetts tax laws. The system is designed to use wage information submitted by employers to the Department of Revenue for the purpose of verifying eligibility for and the entitlement to public assistance benefits, unemployment insurance benefits, veterans service benefits, underreporting of taxable income, and errors, fraud or abuse in connection with such benefits paid or income as reported.

Continued efforts have been made to reduce complexity in the forms and instructions, costs of forms, postage and internal processing time. Substantial reductions in these expenses have been accomplished by the expansion of packet mailers, outside spray ink addressing from tapes and vendor delivering directly to Post Office Sectional Centers which have reduced not only costs but departmental handling.

The Bureau is in the process of writing a series of informational pamphlets, brief guides to the organization of corporations, withholding of taxes, commodity excises and so forth. Included in these pamphlets are the answers to tax obligations, where to go, and what forms to use. The Department will make available a substantial quantity of these pamphlets for the public to use in the near future.

The Planning and Research Bureau is responsible for the receipt of exempt property returns from municipalities and charitable organizations. The forms are analyzed and statistical tables are prepared for inclusion in the annual report and also for the examination and review of members of the legislature, local officials and the general public. Other statistical tables are prepared pertaining to state revenues, effect of proposed legislation on state and local revenue, local tax levy per capita, ratios of assessed valuation tax rate differentials.

The Local Aid Section, with the approval of the Commissioner of Revenue, made the following payments to cities, towns and regional school districts during the 1979 fiscal year:

Cities and Towns	Amounts Distributed 1979 Fiscal Year
School Aid, General Laws, Ch. 70	\$ 565,034,027.
Local Aid Fund, Lottery, Beano	61,086,987.
Additional Assistance	60,000,000.
Highway Fund — 1 cent Motor Fuels Excise	25,405,000.
Highway and Transit Development Aid	18,469,803.
Urban Redevelopment Corporation Distribution	15,367,545.
Police Career Incentive Pay Program	2,071,510.
Sub-total, Cities and Towns	\$ 747,434,872.
Regional School Districts	
School Aid, General Laws, Ch. 70	\$ 66,568,079.
Total, Cities, Towns and Regions	\$ 814,002,951.

In addition to making the above actual payments, this section also certified to municipalities and regional school districts their total estimated state aid for the 1980 fiscal year in an amount totalling \$1,294,381,750. The personnel of this section were continuously engaged in liaison work with other state depart-

ments and agencies, assembling and analyzing data for final certification. The total estimated amount certified for cities, towns and regional school districts in 1980 showed an increase of \$177.6 million when compared to the 1979 fiscal year.

Comparative amounts are shown below:

	1979	Estimated State Aid (in millions) Fiscal Years		Change
		1980		
Cities and Towns	\$ 974.6	\$1,145.5		\$ 170.9
Regional School Districts	142.4	149.1		6.7
Other Locally Related Costs	252.0	280.7		28.7
Totals	\$1,369.0	\$1,575.3		\$ 206.3

Included in the increase to cities, towns and regional school districts is \$166 million to be used for local property tax reduction in the 1980 fiscal year. Locally related costs represent payments by the Commonwealth for its share of teachers' retirement and assistance to transportation and other authorities.

1980 Estimated State, County and District Assessments and Charges totalling \$244.6 million were also certified to cities and towns as follows:

Assessments and Charges:	Amounts (in millions)
County	\$ 67.4
State	28.7
Metropolitan Districts	69.9
Transportation Authorities	78.6
Total — All Assessments and Charges	\$ 244.6

Personnel from this bureau also fill requests for information received from local, federal, other state agencies and from private accounting firms who are auditing records of cities, towns and regional school districts.

Rulings and Regulations Bureau

The Rulings and Regulations Bureau is a new bureau created on March 12, 1979.

The purpose of the Bureau is to centralize the preparation and issuance of state tax regulations and reduce to accessible written form the Department's interpretations of Massachusetts tax statutes.

The Bureau is staffed with a Chief, two counsel and a secretary, and to the extent feasible will use the temporary services of a small number of law students as legal interns.

In the 1979 fiscal year hearings were held on six proposed regulations. These regulations dealt with local property taxes on commercial use of charitable athletic facilities, procedures for obtaining letter rulings, income tax returns, and sales taxation of motor vehicles, service enterprises and the printing industry.

The letter rulings, after editing to remove taxpayer identification, are numbered and made available for public inspection and also sent to the tax services for publication.

In the fiscal year ending June 30, 1979, twenty-three letter rulings were published. The majority of these related to income taxes, but rulings were also issued with respect to sales (including meals) taxes, corporation excise, and local property taxes.

As the Massachusetts tax practitioners become aware of the letter rulings procedures, the number of requests for rulings is steadily increasing.

DIVISION OF AUDIT

Audit Bureau

The Audit Bureau is one of the component bureaus that make up the Audit Division of the Department of Revenue. Its primary function is the auditing of the records of taxpayers in the areas of Personal Income (including Federal Change), Corporations, Motor Fuels, Alcoholic Beverages, Meals/Room Occupancy and Sales/Use.

Reporting forms for attendance and work accountability, audit control, inventories, notices of intention to assess and many other forms have been standardized.

Audit selection is becoming more sophisticated in the sales/use and meals sectors. This is due in large measure to the placing of an electronic data terminal in the Bureau. Income tax and withholding tax information is also readily available on the terminal. These accomplishments are greatly helped by the cooperation of the Data Services Bureau.

In a move towards decentralizing the functions of the Bureau and one which affords the taxpayer a greater service, Sales, Meals, and to a lesser extent, Income tax examiners have been assigned to District Offices across the Commonwealth.

The operations of the Federal Change section of Personal Income tax have been streamlined and the results will be more apparent as time goes on.

The Federal Change section continues to meet the security safeguards as promulgated by the U.S. Internal Revenue Service. Contrary to the report of a year ago, this function is scheduled to remain in the Audit Bureau.

This year, as in the past, many of our examiners were called upon to work on taxpayer assistance during the filing season. Additionally, they have handled, aside from their regular audit functions:

1. Investigations and/or audits pursuant to referrals from the Office of Special Investigation and Compliance Bureau.
2. Verification of abatement claims per request of Data Services, Sales Excise and Income Tax Bureaus.
3. Inspection of documentation records of the Coast Guard stations across the Commonwealth.
4. Auctions, county fairs and flea markets.

As part of the activities of the Audit Bureau, there has been, on an ongoing basis, interfacing with all the Bureaus of the Department of Revenue, the office of the Attorney General, Middlesex County District Attorney and the Appellate Tax Board.

Twenty-six thousand three hundred and nine (26,309) audit cases were brought to assessment during the 1979 fiscal year; breakdown below:

Personal Income Tax	
Field	964
Desk (Federal Change)	22,278
Corporation Excise	97
Meals/Room Occupancy Tax	1,442
Motor Fuels Tax	741
Alcoholic Beverages Tax	52
Sales and Use Tax	735
TOTAL	26,309

The activities of the Bureau resulted in additional assessments, as per breakdown, for fiscal 1979. For comparative purposes, figures for fiscal 1978 are listed.

	<u>1979</u>	<u>1978</u>	<u>(+) or (-)</u>
Personal Income			
Field	\$ 944,143.19	\$ 1,552,654.57	\$ -608,511.28
Desk	4,716,334.00	2,487,262.56	+ 2,229,071.44
Corporations	2,928,943.86	6,425,499.97	-3,496,556.11
Meals/Room Occupancy	5,393,800.90	5,717,799.28	-323,998.38
Motor Fuels	1,508,449.03	886,227.10	+ 622,221.93
Alcoholic Beverages	209,617.29	98,934.15	+ 110,683.14
Sales and Use	<u>8,175,061.30</u>	<u>6,969,822.99</u>	<u>+ 1,205,238.31</u>
TOTALS	\$23,876,349.57	\$24,138,200.62	\$ - 261,851.05

At the beginning of Fiscal Year 1979, there was a complement of (141) persons in this Bureau. The staffing as of June 30, 1979 totalled (165).

During this same period, (35) employees left the Audit Bureau for employment elsewhere. In effect, this means that to varying degrees, there were (59) employees in training throughout the year.

The continual turnover in help has created problems which affect the operational efficiency of the Bureau. There seems to be, however, a move towards stability with the addition in personnel within the Bureau.

Fiscal 1980 is approached with a feeling of optimism. With an adequate audit staff, more sophisticated equipment and proper training of examiners and managerial personnel, a more viable operation should develop. This should lead to a more efficient, productive Bureau and one which will better serve the needs of the taxpayer.

Compliance Bureau

During the course of the year, it was determined that special emphasis would be provided in two areas, with the following results.

1) Estate & Inheritance Tax

Completed cases paid, 632	\$1,032,326.72
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2) Delinquent Non-filer

Meals/Alcoholic — completed paid	\$ 532,040.45
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Meals/Alcoholic — delinquencies billed	1,817,193.98
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Withholding — completed paid	427,892.14
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Withholding — delinquencies billed	737,192.51
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TOTAL	\$3,514,319.08
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Three specialized units were established during the fiscal year.

1) Office Collection Unit handled the Inheritance and Estate Tax, Income Tax current billings, Out of State cases and Miscellaneous taxes. Amount collected \$5,506,664.82.

2) Special Procedures Unit # 1 (Tax Waivers, Certificates of Good Standing and Alcoholic Beverage License Transfers). With the increasing demand for financing by taxpayers maintaining businesses within the Commonwealth to secure capital for business operations and improvements, lenders are demanding that these taxpayers provide evidence as to their standing with respect to their Massachusetts tax status. This demand has now spread to municipal authorities requiring the obtaining of evidence of good standing before any contemplated changes are made on those individuals and corporations who are granted licensing privileges with their community.

These demands upon taxpayers have resulted in well over one hundred (100) applications per week. The activity has resulted in over \$1,000,000.00 per year additional revenue from the change, transfer or sale of Alcoholic Beverage Licenses. This significant achievement would not be possible except with the untiring assistance and cooperation of the Alcoholic Beverage Control Commission.

3) Special Procedures Unit # 2 (Bankruptcy Unit) handles research and preparation of Proofs of Claim relative to all insolvencies.

Public Disclosure, a sub-unit of the Bankruptcy section, in addition to its bankruptcy functions, set up the control and monitoring of the Public Disclosure List pursuant to Acts 1978, Chapter 543.

The personnel of the Compliance Bureau recorded 1,926 liens and served 521 levies in the past year. 255 liens were paid as a result of transfer of property which require a discharge, producing \$1,236,831.26. 521 levies were served amounting to \$565,468.00. 186 paid levies resulted from monies being available at time of service.

A comparison of revenue collections from fiscal 1973 are as follows:

1972 -73	\$10,307,787.58
1973 - 74	\$11,414,907.64
1974 - 75	\$11,953,259.43
1975 - 76	\$15,006,409.74
1976 - 77	\$25,968,443.12
1977 - 78	\$29,854,863.34
1978 - 79	\$34,516,148.58

Year end figures indicate \$34,516,148.58 an increase of \$4,661,285.24 over prior fiscal year. This is a significant achievement when one considers the limited number of personnel. Completed cases totaled 51,530 which included 1,173 protested checks tendered by taxpayers and not honored by banks, necessitating additional collection activity. Completed cases represent tax periods which in the areas of Income and Corporation excise tax are returns based upon the taxable activity for a reporting year; for Meals/Alcoholic Beverage, Room Occupancy, Sales and Use and Withholding taxes these periods of activity are based upon the monthly and quarterly filings of business taxpayers. Included in the total number of cases are 632 Inheritance and 17 Estate Tax.

An analysis of completed cases is as follows:

Sales and Use Tax	8,922
Meals/Alcoholic Beverage Tax	11,930
Withholding Tax	7,709
Income Tax	6,037
Corporation Excise	207
Estate Tax	17
Inheritance Tax	632
Bad Checks	1,173
Miscellaneous Taxes	453
Delinquent returns (All taxes)	14,450
TOTAL	51,530

During the course of its activities Compliance Bureau personnel must determine whether or not a particular case warrants referral to the Department's Office of Special Intelligence, the criminal prosecution arm of the Department. For this fiscal year Compliance has assembled over 100 cases for possible prosecution.

Compliance Bureau personnel are called upon during the filing periods to assist in the preparation of tax returns both in the District Offices and at various cities and towns. During February, March and April about 1/2 of the Compliance examiners are used in this area.

During the year, the Filing Enforcement Section concluded its investigation which resulted in substantial income with respect to several serious non-complying decedents' estates.

In cooperation with Federal and other state and local law enforcement agencies, the Section investigated significant narcotics traffickers and financiers who were involved with violation of Massachusetts Taxing Statutes. The Section was responsible for the assessment and collection of taxes amounting to approximately \$80,000.00 during the year.

Because of the widespread use in change of domicile with respect to sheltering income against Massachusetts tax, the Section has handled a significant number of cases and questions involving Inheritance and Estate Tax, Income Tax and Federal/State match-ups resulting in written rulings as to the domicile involved. Such determinations will have in past, current and future tax reporting periods a substantial effect on the Commonwealth's receipt of additional revenues.

The following represents the statistics for the Filing Enforcement Section:

A. Assessments and/or Collections

1. Gaming Raids	\$ 5,735.00
2. Lottery Assessments	\$ 34,832.77
3. Narcotics Raid	\$ 79,943.61
4. Non-Resident Entertainers	\$165,140.04
5. Non-filers	\$ 4,630.00
6. Federal Frauds — RAR's	\$ 95,720.23

It is significant to note that the results achieved by the Filing Enforcement Section was accomplished with curtailed personnel, necessitating the multiple assumption of duties and tasks by those persons assigned to the Section.

District Offices Bureau

The function of the District Offices Bureau is to render assistance to the taxpaying public and their representatives and to administratively assist Audit and Compliance groups assigned to the district offices. Succinctly, district offices operate as mini-tax departments.

District office activities include but are not limited to rendering assistance to taxpayers in the preparation of income tax returns, motor vehicle and recreational vehicle sales tax returns, all tax classes of abatements and rendering solutions to inquiries on tax refunds and tax bills. Each district office also serves as a collection and receiving point for tax payments, state tax returns and documents required to be filed.

Upon termination of the 1979 Income Tax filing period all Office Group Tax Examiners were assigned to a special field Cigarette Enforcement Unit attached to the Special Intelligence Bureau.

Efforts are being made with the Department of Fisheries, Wildlife and Recreational Vehicles to complement some of our offices with at least one person to register recreational vehicles which previously could only be registered in Boston locations. This will allow taxpayers to pay their sales tax on the casual sale of certain recreational vehicles (i.e. motor boats) and register it at the same location, thereby making it a one stop effort.

STATISTICS

Taxpayer Assistance:	Quantity
In Person	258,268
Telephone	
Incoming	194,852
Outgoing	103,216
Mail	
Incoming	53,887
Outgoing	90,288
Collections and Assessments:	Amount
Over the Counter Payments	\$ 9,346,299.99
Audit Assessments	\$ 6,691,708.96
Compliance Collections	\$17,754,951.11

Special Intelligence Bureau

As a result of a reorganization by the Commissioner, the Special Intelligence Bureau was established in March of 1979 as a successor to the Office of Special Investigations and Inspection. At the same time, an Internal Security Bureau was established which assumed the responsibilities of internal audit and internal security thereby limiting the Special Intelligence Bureau's role to that of investigating criminal tax violations exclusively.

In April of 1979, three senior tax examiners were recruited from within the Department of Revenue,

thereby increasing the Special Intelligence Bureau to eight investigators. Criminal investigations conducted by this office are prosecuted by the Department of the Attorney General, through the Special Assistant Attorneys General assigned to the Special Intelligence Bureau.

In view of the expansion of our staff, it is expected that there will be a significant increase in recommended prosecutions for Fiscal Year 1980. The principal source of the caseload of the Special Intelligence Bureau is referrals from the Audit and Compliance Bureaus. As a result of the liaison established with these Bureaus and their cooperation, the quality of cases referred to this office continues to show substantial improvement. Although the deterrent effect of an enforcement unit is difficult to measure, it is the contention of this office that such a deterrent effect exists and that a strong program in the pursuit of tax fraud and evasion will result in a significant increase in voluntary compliance.

STATISTICS

Cases referred to the Attorney General for prosecution	60
Indictments returned	39
Cases pending presentation to the grand jury	21

Cases referred for prosecution involved the following tax liabilities:

Withholding Tax	\$ 613,500
Income Tax	216,900
Meals Tax	118,801
Sales Tax	122,473
Special Fuels Tax	16,812
Total	\$1,088,486

Of the thirty-nine cases in which indictments were returned, thirty-three have been disposed of in the Superior Courts. Six cases are still awaiting sentencing.

Sales Excises Bureau

The Sales Excises Bureau is presently in the process of being phased out as a bureau. The various functions now administered by this Bureau will be transferred to the remaining functional bureaus under the Reorganization Plan.

Excises now administered by the Bureau include: motor carrier, motor fuels, cigarettes, deeds, room occupancy, alcohol, retail sales (including meals), use, insurance deposits, and the taxation of motor vehicles garaged outside Massachusetts. To administer these excises the Bureau provides such diverse services as tax assistance by mail and phone and expediting of applications for registration as vendors or license holders. The Bureau also aids taxpayers in the preparation and filing of applications for abatement, the certification of exempt purchasers and eligibility letters for organizations exempt from the payment of sales and use tax and administers the excise on insurance deposits. In addition, non-resident contractors engaged in the performance of construction within the Commonwealth file bonds with the Bureau to insure payment of the taxes due on tangible personal property acquired for use in such construction.

ABATEMENTS

The Abatement Section receives and processes all abatements regarding sales, use, meals and room occupancy. Claims usually fall into one of three categories: taxpayers made an error on their tax return, have been audited by the Department and wish to formally appeal such audit, or are appealing on legal issues. During 1979 fiscal year a combined total of 15,374 abatements were processed.

CIGARETTES

The Cigarette Section is entrusted with the complete administration of the Cigarette tax. This includes

the issuance of licenses to manufacturers, transportation companies, unclassified acquirers, vending machine operators, wholesalers, and retailers. Authorizations are granted for stampers to stamp cigarettes and credit is issued by fiscal agents (banks) based on amounts approved by the Bureau. The value of the credit is contingent on the value of bond submitted to the Bureau by the stamper. There are 95 authorized stampers and 16 fiscal agents. The stampers are required to file monthly returns which are audited by the Bureau. During the 1979 Fiscal Year \$91,593.75 in additional taxes were assessed as a result of these audits.

Due to Massachusetts' high cigarette tax (21 cents per pack), tax examiners are assigned on a permanent basis to investigate the ever increasing flow of contraband cigarettes into the State. During the past year through their joint efforts with State and local police, they have been successful in obtaining court convictions of persons engaged in the illegal sale of cigarettes. These examiners also police 21,000 cigarette vending machines in the State as well as the minimum price requirements.

ALCOHOLIC BEVERAGES

During the Fiscal Year, 984 monthly returns from wholesalers of alcoholic beverages were processed by this Section. A list of 11,000 transactions relative to shipments to Massachusetts wholesalers was also compiled by this Section. This list is furnished on a reciprocal basis to other states and they are indispensable to field auditors in the conducting of their audits.

INFORMATION AND REGISTRATION

The Information and Registration Section handles taxpayer inquiries regarding sales and use tax. These inquiries concern applications for registration, payment of delinquent taxes, and the dissemination of information on the treatment of sales tax as it relates to a variety of subjects. In the past fiscal year this unit processed 37,266 calls for information, 1,437 letters requesting information, assisted 4,786 taxpayers in making out applications for registration and collected \$433,725.42 in delinquent taxes.

In addition to the duties mentioned above, Information and Registration processes and audits the deeds excise monthly reports received from the Commonwealth's 21 Registries of Deeds.

MOTOR VEHICLE

The Motor Vehicle Section was formed to deal with sales tax considerations concerning motor vehicles, boats, trailers, and airplanes. This primarily involves the furnishing of information to taxpayers and Registry of Motor Vehicles personnel, and the processing of exemption claims.

Personnel of this Bureau are also assigned to the Boston and Woburn Registries of Motor Vehicles and the Boston Office of Marine and Recreational Vehicles. They are to determine that the proper tax is paid on transfers and to approve exemption claims.

The Motor Vehicle Abatement Section processes all abatements regarding the refund of sales tax on automobiles. The refunds are granted due to overpayment of sales tax, sales to blood relatives, and the rescission of a sale. In this fiscal year this unit processed 2980 motor vehicle abatements.

MOTOR FUELS — GASOLINE

The responsibilities of this section include the issuing of licenses, the determination of the value of any bond required by a distributor, unclassified importer and unclassified exporter. All are required to file returns which are desk audited and if necessary referred to the Audit Bureau for a field audit.

Certain schedules filed by the distributors supporting the deduction for gasoline exported must be sent to the states of delivery. Reciprocal schedules received from other states are used in determining the taxpayer's true liability. Two-hundred and forty-nine licenses were issued this fiscal year and \$106,005.53 additional tax, penalties and interest were collected as a result of desk audits.

MOTOR FUELS — SPECIAL FUELS

In the area of special fuels and motor carriers the following number of licenses were issued during the year:

Suppliers —	1,492
User Sellers —	790
Motor Carrier Licenses —	15,371
Motor Carrier Vehicle Licenses —	277,135
User of Special Fuels —	286,443

Suppliers and user sellers are required to file monthly returns. A number of these are desk audited and as a result \$103,113.97 in additional assessments have been netted.

MOTOR VEHICLE EXCISE

During Fiscal Year 1979 this section processed 3,286 motor vehicle excise abatements. These apply to motor vehicles which are garaged outside the Commonwealth and the excise tax is directly payable to Massachusetts.

MOTOR VEHICLE PROTESTED CHECK

Uncollectable checks received on motor vehicle sales tax payments are referred to this section for billing and collection by the Revenue Accounting Bureau. Bills were issued during Fiscal Year 1979 amounting to \$735,304.84. The issuance of the bills is incidental to the subsequent telephone calls, written communication and meetings with the issuers of the checks.

DIVISION OF PROCESSING

Data Services Bureau

The Data Services Bureau acts as the main processing center for the Department. In general, the Bureau is responsible for mailing out tax returns and notices, processing incoming mail, cash flow, and maintaining individual taxpayer accounts and taxpayer information.

The Department maintains two computer processing facilities, and a full staff of analysts and programmers. At the data processing center in Westborough, Massachusetts, a complete wage reporting system has been established, which processes information relative to employers, employees, and various types of benefit programs. The remainder of Departmental data processing is performed in Boston.

Methods and systems have been developed to insure proper delivery of mail within the Department, prompt bank deposit of payments, and accurate and cost efficient procedures for outgoing mail. During fiscal 1979, the Bureau mailed approximately 8,100,000 separate Business and Income tax returns, bills and notices. 1,200,000 "Long Form" tax booklets were addressed using Cheshire labeling machines. Four inserting machines were used to assemble mailings for 1,800,000 refund checks and 504,000 quarterly business tax returns.

Mail is received at the Department presorted according to Post Office Box numbers which correspond to specific taxes and payment amounts. Mail is sorted and opened using a system designed to open mail containing the largest payments first. Actual cutting open of mail is done with an electronic cutter which opens and documents individual pieces of mail at a rate of 10,000 per hour. Once mail is sorted by priority, individual envelopes are emptied and classified according to category: tax returns with remittances, tax returns without remittances, and correspondence.

Wherever possible, individual returns for separate periods are combined and mailed in packet form, to substantially reduce postage and addressing expense. Taxes most affected by the "packet system" are the Withholding, Sales and Use, Room Occupancy and Individual and Corporation Estimated Tax. Three monthly returns, return envelopes, "Your Copy" are sent in each business tax packet. A Declaration-Voucher and three payment vouchers, with return envelopes and a "Your Copy" are sent in each Estimated Tax packet. Each year an updated magnetic tape is produced, which includes the taxpayer's name, address and Social Security number. All those who filed a Form 1A "Short Form" automatically receive a "Short Form" packet for the next tax year. The tape is supplied to a vendor, chosen annually by bid, who prints the packet form and imprints the address information, and mails the form directly from the manufacturing plant. Annual volume for these "Short Form" returns is 1,000,000.

Tax returns and bills filed with a remittance are sent four times per day to the Cash Flow Unit. Two Cash Flow Machine operators prepare tax documents and checks for processing. The Cash Flow Machine used to process card returns numbers each check and return, microfilms both sides of each piece, endorses the check for deposit, and separates the checks and returns into two groups. All 8 1/2"x11" tax returns with remittances are processed on a Cash Flow Machine which removes the staple attaching the check to the return, numbers the return and the check, and groups the returns for processing. Checks are ready for immediate deposit, and returns are ready for immediate processing when they leave the Cash Flow Area. Each machine is capable of processing 60,000 items daily, using two operators.

Tax information is processed in the Data Entry Area. The system of Data Entry varies according to the type of return. The 2,500,000 individual income tax returns received annually are entered into an Income Tax Master File using 95 on-line terminals. The Income Tax Master file is updated constantly, and operators of each terminal are able to retrieve information relative to accounts in the Income Tax, Fiduciary and Estimated Income Tax areas.

Computer terminal operators enter Item numbers and amounts from each return and schedule, and the tax is computed automatically. If the refund amount shown on the return is within \$3.00 of the tax as assessed by the computer, the case is transmitted to a disk, which is used to process a refund check. Any return which varies by more than \$3.00, and all other returns which show a zero balance or reflect other errors are sent to the Post Audit Unit. This Unit resolves all errors related to on-line terminal processing. Every morning a computer generated listing by document number and Social Security number is assigned to the Post Audit Unit. Cases are aged daily for a First-In, First-Out flow of work.

On-line computer terminals are used throughout the Department in the following ways:

<u>Name of Bureau</u>	<u>Number of Terminals</u>	<u>Purpose</u>
Taxpayer Assistance	11	Retrieve information from Income Tax Master file, and Business Tax Master file.
Audit	2	Research potential audit cases and reference audit cases in process.
Compliance	2	Review and enforce accounts receivable cases.
Special Intelligence	1	Research cases for possible criminal prosecution.
Personnel	1	Retrieve personnel information applicable to the Department of Revenue.

The Hyannis District Office uses 2 terminals for taxpayer inquiries into the Income Tax Master File, the Business Tax Master File, and the Accounts Receivable File. This is being done as a pilot program using telephone lines to the Boston Office.

Business tax returns and miscellaneous jobs are processed using a "key to disk" system, composed of 22 terminals and a mini-computer. Returns and remittances are assigned from the Cash Flow Unit to the Data Entry Area in batches of 100. The checks and documents are balanced and a tape is produced which is used to generate a deposit register. This process is done on a 24 hour basis to expedite cash flow.

The Data Services Bureau maintains a computerized on-line trial balance Business and Income Tax Receivable file. Each month a cut-off date is chosen, and an accounting is made of bill payments, abatements, and uncollectible accounts. For purposes of internal control the Revenue Accounting Bureau takes a trial

balance in parallel with the Data Services Bureau. Accounts receivable, current tax due cases, and "non-filers" are assigned to personnel of the Compliance Bureau by this section.

Under the terms of the Federal-State compact the Department of Revenue exchanges information with the Internal Revenue Service. In December of each year a comparison is made between the Massachusetts Department of Revenue Income Tax File and the Internal Revenue Service Master Income Tax File. Cases in which it appears that a return was due and not filed, or in which a discrepancy of figures is apparent, are turned over to the Compliance Bureau for enforcement.

The Clerical Investigation Section researches Federal Identification Numbers, and checks any new information entering the Business Tax system. This is done to insure that changes are correctly recorded, and that the integrity of the Central Registration System is maintained.

FUTURE GOALS

The Bureau is currently continuing a review process to institute a Depository System for all Business taxes. Depending on the amount of tax to be paid by the vendor or employer, deposits to the Commonwealth's account will be made in authorized banks. The banks will submit a magnetic tape to the Department showing a record of all monies recorded. This will greatly reduce the filing and processing of business tax returns.

Further use of the "Packet" system for returns is expected to reduce postage expense. In addition, the Department is working with the Postal Service to pre-sort all first class mail to take advantage of the discount offered.

Computer room facilities will be expanded with the replacement of the present 1100/12 computer with an 1100/82 computer.

STATISTICS

RETURNS MAILED OUT

Monthly Business Tax Returns	1,104,000
Quarterly Business Tax Returns	504,000
Annual Business Tax Returns	100,000
Weekly Withholding Returns	210,000

Long Form Income Tax Booklets	1,250,000
Individual Estimated Income Tax Packets	200,000
Corporation Estimated Income Tax Packets	15,000

Fiduciary, Partnership, Corporation, Special Fuels, Licenses, Bills and Demands	1,200,000
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Refund Checks	1,800,000
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INCOME TAX RETURNS PROCESSED	2,500,000
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Revenue Accounting Bureau

The Revenue Accounting Bureau is responsible for the accounting and financial analysis of all taxes administered by the Department of Revenue. Deposit operations totaled \$3,507,872,968, resulting in the largest yield of net tax revenues in the history of the Department. June 1979 deposits of \$408,612,706 represent the largest monthly total ever recorded.

All monies received by the Department are deposited and recorded by the Revenue Accounting Bureau. Certain systems have been established by the State Treasurer and the State Comptroller, and the Bureau produces detailed receipt accounts and reconciliations in satisfaction of these requirements. The different payments include, in addition to tax payments received through the mail and in person, wire deposits of tax payments from

cigarette and sales taxes made at 35 banks throughout Massachusetts. The Bureau maintains 62 different tax accounts for the 27 different taxes administered by the Department of Revenue.

One particularly visible function of the Revenue Accounting Bureau is the work caused by the issuance of tax refund checks. Personnel of the Bureau answer inquiries about lost or stolen checks, issue stop payment orders, maintain a file of checks returned by the Postal Service, and readdress and remail misdirected checks. Checks issued as income tax refunds are produced automatically through the data processing system in most cases. Tax refund checks issued as a result of abatements, and for taxes other than the income tax are refigured manually to reflect interest due the taxpayer and are manually typed.

In addition to the various cash flow procedures the Bureau compiles weekly, monthly and annual revenue reports for use by the Department, other state agencies and the general public. When requested, the Bureau provides special revenue reports in regard to specific tax situations.

The Protested Check Unit within the Revenue Accounting Bureau collects money owed as a result of protested ("bad") checks, and figures penalties and interest caused as a result of these checks. Where necessary, checks for large amounts are referred to the Compliance Bureau for enforcement.

ACCOMPLISHMENTS

During fiscal 1979 the Revenue Accounting Bureau implemented several new systems to tighten control of funds, to streamline disbursements, and to maximize interest on funds in the Department's care.

A new consolidated expenditure account was set up in conjunction with the State Treasurer to centralize postage and travel expenses in one account. Advance funds are now controlled in the State Treasurer's Account and are invested until checks drawn on the accounts are paid.

A system of compilation of liability case counts was started and added to the monthly news release of net collections, resulting in a more meaningful report.

The addition of twelve new employees to the Bureau staff resulted in a dramatic reduction of the work backlog, particularly in the abatement and refund areas.

The Withholding Tax Liability File was converted from a manual ledger system to a computerized system. This entailed many months of reconciliation of account balances.

As a result of the enactment of the uniform refund interest law, payment of interest on tax refunds owed the taxpayers of the various taxes was established at 6% per year. Formerly Corporation Excise overpayments received 6% interest; Income Tax overpayments received 3% interest; and Inheritance and Estate Tax overpayments received 4% interest.

STATISTICS

MAJOR TAX ABATEMENTS AND OVERPAYMENT REFUNDS. CHECKS ISSUED.

	1978	1979	INCREASE
Income	16,612	23,165	39%
Withholding	1,854	4,966	167%
Business Corporation	10,933	11,173	2%
Sales and Use	3,137	5,790	85%

PROTESTED CHECKS

10,507 Cases

\$ 4,705,007.

WIRE DEPOSITS

Cigarette Tax	16 Banks	\$ 142,232,646.
Motor Vehicle	35 Banks	\$ 110,894,380.

STOP PAYMENTS

Automatic Refunds	2,379	\$	279,564.
Abatement Refunds	53	\$	97,900.
Motor Fuel Refunds	1	\$	110.

TRAVEL ADVANCES

Money Advanced		\$	227,563.
Returned		\$	24,804.

POSTAGE ADVANCES

	\$	895,000.
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DIVISION OF OPERATIONS

The Division of Operations was established as a part of the reorganization of the Department of Corporations and Taxation into the Department of Revenue under Chapter 514, Acts of 1978.

The Division, when reorganization has been completed, will consist of the

- a.) Desk Assessing Bureau,
- b.) Desk Audit Bureau,
- c.) Estate Tax Bureau, and
- d.) Taxpayer Assistance Bureau.

The Desk Assessing Bureau and the Desk Audit Bureau are currently operating respectively as the Corporations Bureau and the Income Tax Bureau in that the functional reorganization of these two Bureaus has not been completed. It is one of our principal goals in the coming fiscal year to conclude the reorganization of the Division of Operations.

Corporations Bureau

This Bureau now handles all matters relative to state taxation of corporations. "Corporations" include domestic and foreign business and manufacturing corporations, insurance companies, urban redevelopment corporations and public utilities. The Bureau provides taxpayer service by telephone and in person, in preparing returns, explaining assessments and interpretations of rulings and laws. Employees of the Bureau travel to corporate locations and examine operations to determine if the corporation meets the test to be classified as a manufacturing corporation.

MISCELLANEOUS

The Miscellaneous Section receives all mail for all types of corporation returns and sorts, assembles and forwards the checks to be validated and sent to the Revenue Accounting Bureau for deposit.

VALIDATING AND BILLING

This Section validates checks and returns or extensions, types bills, certifies warrants and processes delinquent and non-payments.

ASSESSING

The Assessing Section verifies the amounts filed and claimed on corporation returns, makes appropriate changes, assesses tax returns and prepares returns for billing or refund.

RECORDS AND REFERENCE

This section records and files all corporation tax returns, records all changes of names and addresses and assigns all account numbers.

ENFORCEMENT

The Enforcement Section researches and explains all bills and changes to taxpayers as well as researches for issuance of certificates of good standing, waivers, dissolutions and withdrawals.

STATISTICS

Collections:

Banks

Commercial	\$ 22,838,984.26
Savings	\$ 32,594,238.61

Corporation Excise	\$400,679,772.16
Insurance Companies	\$105,390,538.78
Public Utilities	\$ 27,861,682.79
Urban Redevelopment	\$ 16,498,713.78

Included in the above collections-

Federal Changes	2,858	
Billed and paid		\$ 10,257,957.09
Abated		\$ 575,263.51

New York Office

Audits	150	
Total billed		\$ 4,768,805.10

Other Activity

Certificates of Good Standing	2,026	\$ 10,128.00
Tax Waivers	670	\$ 3,301.00

Income Tax Bureau

This Bureau services individual taxpayers regarding returns for income tax, trusts, and Form 180 exempt clubs in the filing of income tax abatements and in the operation of the Federal-State Income Tax Matching Project.

INSTALLMENT SALES

The function of the Installment Sales Section is to instruct taxpayers, attorneys, and C.P.A.s in the procedures to be followed when electing the installment sales method of reporting in accordance with Massachusetts General Laws, Chapter 62, Section 63. Permission must be granted in order for this method to be used. In order to obtain approval, a guaranty of payment must be secured. Because of this, all supporting computations and letters are sent under the signature of the Chief of Bureau. Once the guaranty is obtained, an accurate record is kept, crediting the taxpayer with payments made and making sure that the entire return is in order. If not, the Bureau will either correspond with the taxpayer or send an assessment notice correcting any errors in reporting. When the installment gain has been fully realized, the Department releases the taxpayer's guaranty, notifying the banks of said release and then closes out the taxpayer's file.

CORPORATE TRUSTS AND FORM 180 CLUBS

This section processes approximately 4300 corporate returns and 600 Form 180 exempt clubs. The primary function consists of reviewing each return and applying the proper tax assessment according to law. The Section provides information to taxpayers and professionals especially concerning liquidations and mergers. This unit also deals with unincorporated organizations which file Form 3M. Collaborative efforts must be made with various bureaus to achieve accurate results.

ABATEMENTS

This section reviews applications for abatement by taxpayers who have made an error on their return, have been audited by the Department and wish to formally appeal such audit or are appealing on legal issues. In the course of review, personnel will correspond with taxpayers, hold hearings on complex appeals, submit recommendations on cases appealed directly to the Commissioner and issue denials in the name of the Commissioner.

FIDUCIARY

The Fiduciary Section administers all functions concerning the filing of Form 2 returns by executors, administrators and other fiduciaries. This administration may encompass assisting taxpayers in the preparation of returns, examination and interpretation of wills, trusts and other legal instruments, billing of assessments and the preparation of closing documentation.

Approximately 30% of the returns filed annually are information returns. Grantor-Type trust income is reported and taxed on the Grantor's individual Form 1 and the Grantor-Type trust Form 2 is an information return.

ASSESSMENT

The Assessment Section has the responsibility of reviewing and assessing the most complicated returns of individual income taxpayers. Returns are checked for accuracy and completeness of computation and assessed the proper liability. When necessary the section corresponds with taxpayers in order to obtain the proper information to assess returns. Offline bills are processed after normal computer process has been finalized.

FEDERAL-STATE INCOME TAX MATCHING PROJECT

This section obtains lists of Massachusetts personal income tax non-filers from a computer print out which is a comparison between federal and state filing lists. The original list is reduced by elimination of fiduciary cases, social security number errors and cases actually filed. The remaining names are contacted by letter or telephone.

In addition, this project has started to follow-up cases referred by the Massachusetts Registry of Motor Vehicles as a result of registration enforcement (Operation Unregistered). The first list was supplied by the Registry on May 21, 1979.

STATISTICS

	Total Returns Processed	Total Assessments
<u>Installment Sales</u>	517	\$ 266,044.75
<u>Corporate Trusts</u>	3997	\$ 471,209.00
<u>Fiduciary</u>	67,944	\$ 547,675.78
<u>Assessment</u>	30,726	\$ 56,530.00
<u>Offline Bills</u>	12,162	\$ 4,243,187.21

Matching Project

2,904

\$ 451,270.51

Abatements processed 20,849 - Total amount granted
\$5,407,019.90 - Total amount disallowed \$433,565.

Estate Tax Bureau

The Estate Tax Bureau is responsible for administering Massachusetts death taxes. There are two principal death taxes in effect: the Estate Tax, applicable to decedents who died on or after January 1, 1976, and the Inheritance Tax, applicable to persons who died prior to that date.

Activities undertaken during fiscal year 1979 include:

- (1) The release of lien function has been consolidated under one supervisor for better control and more expeditious processing.
- (2) Form M792 Certificate Releasing Massachusetts Estate Tax Lien has been simplified to aid processing.
- (3) A special project designed to facilitate the issuance of Massachusetts Estate Tax Closing Letters for 1976 and 1977 filings was undertaken and completed.
- (4) The Bureau worked closely with the Compliance Bureau in a major inheritance tax collection drive.
- (5) A pilot program providing taxpayer assistance in the western part of the State was commenced in the Springfield District Office.

Statistical Information

Cases Examined	21,881
Releases Issued	37,486
Closing Letters Issued	20,258

The Estate Tax Bureau is faced with new challenges devolving from the Federal Tax Reform Act of 1976. Recent increases in the Federal unified credit has reduced the number of taxable cases and consequently has resulted in less audit support being supplied to the Bureau by the IRS in cases with gross estates of under \$400,000.00. Newly created counsel positions in the Bureau are designed to augment the audit staff in order to meet this challenge.

A settlement project for Inheritance Tax future interests is now under study. A new project is necessary to close out Inheritance Tax cases while the Bureau still has personnel trained in this complicated area. Without such a program these cases will remain active indefinitely putting an inordinate strain on Bureau resources.

In fiscal year 1980, the Bureau will continue to make changes designed to simplify and facilitate the administration of the Estate Tax. Taxpayer assistance will be studied further and programs implemented as required.

Taxpayer Assistance Bureau

The Taxpayer Assistance Bureau has seen its first full year of operation pass with a substantial increase in workload caused by taxpayer inquiries and additional responsibilities. The Bureau has been able to make improvements to its overall operations.

The Bureau's primary functions are:

1. To assist taxpayers in the preparation and filing of their income tax returns.
2. To coordinate with the Internal Revenue Service in tax assistance programs held at various locations and the IRS taxmobile throughout the State during the income tax filing season.
3. To assist taxpayers with the registration of sales, meals, withholding and room occupancy taxes.
4. To assist taxpayers in a timely and efficient manner with any complication that may arise after the filing of their income, sales, meals, room occupancy and estimated (income and corporate) returns.

CORRESPONDENCE

The Correspondence Section is responsible for the handling of written taxpayer inquiries regarding questions on tax bills, refunds, filing of amended returns, filing of abatements, failure to receive W-2 Forms, and general questions. Although the volume of taxpayer inquiries has increased, the section processed more cases than were received in fiscal year 1979 thereby reducing the previous year's backlog. In addition, time in answering the correspondence was cut drastically.

The necessary research for the Commissioner's correspondence, Office of Public Information and the District Offices Bureau is handled by the Correspondence Section.

INFORMATION AND TAX PREPARATION

Information and Tax Preparation Section is responsible for all taxpayers who come to the Bureau to have returns, delinquent returns, extensions, amended returns, applications for abatement, accounting adjustments or registrations prepared and various tax problems resolved. The questions received by phone are also researched and answered by this section. The section is responsible for the Bureau's toll free 800 line which received over 200 calls per day.

REFUND AND ESTIMATED

The Refund and Estimated Section is responsible for investigating refund complaints, interagency transfers and individual and corporate estimated tax complications. The telephone volume is extremely heavy in the refund area and the Bureau makes every effort to answer as many calls as possible.

SALES, MEALS AND ROOM OCCUPANCY

The Sales, Meals and Room Occupancy Section receives tax inquiries by telephone, letter and interviews with accountants, attorneys and taxpayers. The section also provides assistance to the Desk Audit Bureau, Field Audit Bureau, Compliance Bureau and District Offices Bureau as requested. Additional Bureau personnel have been assigned to this section due to the increase volume that the section has been required to handle.

During this fiscal year the Bureau:

1. Refined the internal control system for recording written inquiries to: (a) more readily identify and process cases that can be resolved within a short period of time, (b) process duplicate requests faster, (c) identify examiner processing time.
2. Instituted a control system for refund checks returned to the department that have been alleged to be incorrect.
3. Revised the original Bureau procedures to include all up to date methods used.
4. Conducted training classes in the newer areas that the Bureau is undertaking — registrations, room occupancy tax, etc.
5. Created control cards for correspondence and many new form letters with assistance from the Planning and

Research Bureau. The form letters identify a taxpayer's error by providing a uniform reply and omitting the necessity of a handwritten or typed letter.

6. Reduced the correspondence backlog dramatically with personnel realignments, improved supervisory control and employee overtime.
7. Resolved incomplete return and refund problems quickly by new procedures with the joint cooperation and assistance of the Data Services Bureau.
8. Assisted the Special Intelligence Bureau in the processing of their matching project non-filer cases.
9. Completed the processing of 8,400 pieces of tax drive correspondence.
10. Coordinated with the Internal Revenue Service for the training of twenty-five (25) examiners at Internal Revenue Service Training School of Federal income tax changes.
11. Provided speakers and instructors at various tax conferences, seminars and radio broadcasts.
12. Contributed articles to newspapers and tax publications.

GOALS

1. Continued training of employees by the Bureau's supervisory personnel and examiners who have shown expertise in certain areas in order that all the employees will have a background of Departmental procedures and Massachusetts taxes.
2. Enrollment of tax examiners in Internal Revenue Service tax programs regarding Federal income tax changes.
3. The reorganization and expansion of the bureau.
4. Improvement of the telephone answering system through moving certain existing telephone lines and installing new lines.

STATISTICS

	Fiscal Years	
	1978	1979
Telephone calls	158,575	289,919
Interviews	5,840	11,304
Written Inquiries	14,651	52,311
Completed cases	3,881	55,603

DIVISION OF LOCAL SERVICES

Bureau of Accounts

The general purpose of the Bureau of Accounts is to provide services to the various political subdivisions of the Commonwealth in matters of general financial interest, accounting, auditing, debt structure, statistics and general assistance in financial matters.

The Bureau also audits local finances as required by the Federal Office of Revenue Sharing, assists local governments in planning for accounting modifications, trains local officials, monitors borrowing practices of local communities, and oversees accounting for Federal Grant Applications. Audits are done in compliance with

Generally Accepted Accounting Standards. This accounting method was fully implemented in this fiscal year by the Bureau and with a concerted effort by private C.P.A. firms.

Political subdivisions within the Commonwealth are subject to the fiscal "policing" actions of the Bureau of Accounts. The Bureau investigates amounts to be borrowed, time periods, and interest rates. In several instances original borrowing requests were amended after scrutiny by the Bureau. The Debt Structure and Analysis section is charged with the review and preparation of all "State House" notes as they relate to permanent debt issues and temporary loans for cities, towns, counties and districts. Statistics relating to debt levels are available for use by Bureau staff, the Emergency Finance Board, the banking community and public at large.

The County Section of the Bureau of Accounts is responsible for auditing 292 county offices throughout Massachusetts. These offices include county treasurers, court clerks, registers of deeds, registers of probate, sheriffs and jails, houses of correction and county hospitals.

The Director of Accounts, by virtue of his office holds various positions as an official of the Commonwealth. The Director serves as a member of the:

- a. Emergency Finance Board which authorizes borrowing under Chapter 44 of the Massachusetts General Laws, and the use of Federal Funds by cities, towns and districts
- b. Emergency Board which authorizes emergency loans to cities, towns, districts and counties
- c. Flood Relief Board

Other functions of the Bureau of Accounts include:

- a. Analyzing and classifying county budget estimates for the ensuing fiscal year received from county commissioners prior to the Bureau reporting the budget to the General Court
- b. Approves requests from county commissioners for transfers from the reserve fund for counties
- c. Certifies "Free Cash" or available funds for all cities, towns and districts
- d. Reports to the Governor on legislation awaiting his signature
- e. Reviews selected financial data related to the setting of local tax rates

ACCOMPLISHMENTS

In January 1979 the Federal Office of Revenue Sharing notified the Bureau that the standards used by the Bureau for audits were acceptable. This was the culmination of an effort which began the previous year.

Over 300 Massachusetts cities and towns were in need of an audit before the end of calendar 1979; many of these municipalities have received an audit, and the remainder have been scheduled for audit.

Each of the above goals was made easier to achieve with the hiring of 44 auditors in the Bureau. In addition \$15,000 of a \$37,500 Federal grant was used by the Bureau of Accounts (applied for jointly with the Department of Community Affairs) to train new auditors, and provided training for "in service" personnel of the Bureau.

Several publications were published as an aid to town and city accountants and auditors. These publications contained examples of the most frequently asked question with appropriate answers. Staff from the Bureau also participated in various municipal associations in conference and training sessions.

In June 1979 the Bureau conducted the first "New Treasurer's" training program. This was held in the evening at Franklin Community College, for the convenience of part-time officials and lectures were given by Bureau staff members.

GOALS

The Bureau of Accounts intends to continue its commitment to developing a corps of well trained auditors within the Department of Revenue, as well as to upgrade the general level of training received by local Massachusetts officials. During the past fiscal year grants were received under the Federal Intergovernmental Personnel Act which were used to train Bureau personnel. It is expected that further training will take place.

A program of continuing education for local officials is expected to continue. This program will focus on: capital program management, modern accounting practices, cash/debt management, and team building among financial managers. The cooperative effort of the filing agencies will go a long way to serve local government needs in a cost effective manner that will reduce duplication.

STATISTICS

Cities, Towns, Districts

Cities Audited	4
Towns Audited	38
All Purpose Districts Audited	26
Regional Schools Districts Audited	<u>30</u>
TOTAL	98

Income (loss) Bureau of Accounts

Audit Assessment	\$1,052,978.
Sales	2,021.
Certification of notes, etc.	56,170.
Miscellaneous	<u>388.</u>
TOTAL	\$1,111,557.
 Operating Expenses	 <u>\$1,208,879.</u>
Excess (deficit)	<u><u>\$ -97,332.</u></u>

Debt Structure/Analysis

Funded Notes	Notes	Amount
Towns	520	\$ 8,189,727.
Districts	101	1,853,649.
Counties	<u>47</u>	<u>5,349,719.</u>
	688	\$15,393,095.
 Temporary Notes		
Towns	4,048	\$449,391,695.
Districts	506	33,321,527.
Counties	<u>364</u>	<u>47,745,500.</u>
	4918	\$530,458,722.
 Bonds	Issues	Amount
Cities	56	\$111,380,000.
Districts	2	1,425,000.
Counties	<u>6</u>	<u>8,939,000.</u>
	64	\$121,744,000.

County Audits Completed

County Treasurers	5
Superior Court Clerks	5
Superior, District, Municipal and Probate Probation Officers	38
District Court Clerks	34
Registrars of Probate	5
Registrars of Deeds	6

Mass. Land Court	1
Sheriffs	3
Jails & Houses of Correction	7
Hospitals	2
	<hr/> 106

Bureau of Local Assessment

The Bureau of Local Assessment was organized this year. The primary purpose of the Bureau is to bring about state-wide uniformity in property tax assessments.

The Bureau's staff of 21 persons, drawn from existing personnel in the Sudbury Project Office and Property Tax Bureau, assumed responsibility for:

1. Providing training, technical assistance, direction and information to municipal assessors;
2. Fulfilling the mandate of the Supreme Judicial Court in the **Sudbury** case for state-wide enforcement of the constitutional duty of municipal assessors to assess property at full and fair cash value;
3. Preparing for implementation of fiscal year 1980 classification of real property according to use, pursuant to Constitutional Amendment and Chapter 580 of the Acts of 1978;
4. Conducting on-going studies of property sales and assessments in order to prepare the Biennial Equalized Valuation of taxable property in each of the 351 cities and towns;
5. Determining the values of special types of properties in order to report to assessors the total valuations of such properties within their municipalities;
6. Developing computer assisted systems and procedures that are cost effective in maintaining a community assessment level of full and fair cash value.

ACCOMPLISHMENTS

The active enforcement program developed by the Sudbury Project Office in 1978 resulted in revaluation plans being submitted for the Commissioner's approval by the assessors of every community which had failed to do so. The City of Boston's plan was approved by the Commissioner in June, 1979. The lawsuit, filed on the Commissioner's behalf by the Attorney General against municipalities which had refused to appropriate the funds to implement approved revaluation plans, was decided by the Supreme Judicial Court on July 2, 1979.

In the absence of specific statutory authority granting the Commissioner power to contract directly with commercial appraisal firms for property revaluation in non-complying communities, the Court determined that court orders were necessary to achieve compliance with the law, and appointed a Single Justice of the Court to fashion such orders.

According to the State Tax Commission's March 1978 report to the Supreme Judicial Court, ninety communities had not yet undertaken revaluation programs pursuant to the Sudbury mandate. As a result of this integrated administrative and judicial enforcement program, 61 have programs underway and 29 are or will be under court order to appropriate money and sign revaluation contracts during the fall of 1979.

In the fiscal year 1980, enforcement action will be taken where appropriate and local revaluation progress will be closely monitored to ensure compliance with Judicial and Departmental directives. Significant effort will also be made in developing support for a computer-assisted mass appraisal system to aid cities and towns in maintaining full value assessments throughout the Commonwealth.

The constitutional amendment and enabling legislation authorizing classification and taxation of property according to use, effective January 1, 1979, imposed additional responsibilities on the Bureau by requiring, as a prerequisite to implementing classification, the Commissioner's certification that a municipality's real property assessments were at fair cash valuation. Accordingly, the Bureau developed certification standards and review process by which assessments of all eligible cities and towns could be measured.

The Bureau also prepared guidelines, instructions and other aids to assist assessors of certified communities in implementing a classified tax system for fiscal 1980.

GOALS

In addition to fulfilling the Commissioner's aforementioned statutory responsibilities, the Bureau began the process of establishing both short and long range goals to achieve uniform and equitable assessment administration throughout the Commonwealth. These goals include developing uniformity in local assessing practices, and providing technical and practical assistance in valuation methods, revaluation program management and assessment administration.

Property Tax Bureau

The Property Tax Bureau gives general advice and suggestions to Assessors, Collectors, Treasurers, Selectmen and other local officials, as well as taxpayers who turn to this Bureau for resolutions of tax problems. The Bureau acts in a purely advisory capacity and is in no sense a revenue producing body even though it supervises the assessment and collection of the greatest amount of tax revenue which is used for the benefit of all the citizens of Massachusetts.

The Property Tax Bureau, through its two supervisors, meets with groups from cities and towns at a central area for those attending. Supplementing the assistance of the supervisors, the Bureau itself is called upon for advice and information as is evidenced by the number of telephone calls and amount of correspondence, which numbers monthly in the thousands, received from the various officials of the Commonwealth's 351 municipalities.

Taxation, particularly local taxation, is one of the most important as well as one of the most troublesome problems of Government and the service rendered by the Bureau to local officials in the interpretation of the enacted laws and decisions of the Supreme Judicial Court so as to bring about uniformity of practice and procedure is invaluable. The Bureau through its contact with local officials and taxpayers is able not only to create a better understanding of the taxation laws but also an understanding of the duties, liabilities and remedies of each.

Chapter 151 of the Acts of 1979 (Tax Cap Law) required the Commissioner of Revenue to certify all Governmental Units as being in compliance with limitations imposed on spending and tax levies. The Property Tax Bureau has assumed the major responsibility in implementing and administering this new law in addition to its annual duties relative to reviewing tax rates and levies of all cities and towns in the Commonwealth.

An account of the duties of the Property Tax Bureau as prescribed by the General Laws is summarized below:

Chapter 58 relates to the general provisions relative to taxation and to the supervision of local taxation. In addition the Commissioner of Revenue is required in each year to determine an amount for the loss of taxes based on the average assessed valuation of land for a period of five years prior to acquisition taken by the Federal or State governments for flood control at the then current tax rate in each of the municipalities.

Chapter 58 further relates to the abatement of uncollected taxes. During the year many requests for authority to abate unpaid taxes are received. These applications are carefully analyzed and checked, so far as possible, prior to the issuance of authority under Chapter 58, section 8. In cases which appear to be doubtful, further information is requested, and if the information is inadequate or does not appear to warrant consideration these requests are denied.

Chapter 59 relates to the assessment of local taxes and the determination of the individual tax rates of each of the 351 cities and towns and for more than 100 fire, water, light and improvement districts. The Bureau as authorized by the Commissioner is required to analyze each of these rates, compare figures with the Cherry Sheet, authorize or deny the use of estimated receipts if they exceed the actual receipts of the previous calendar year, and authorize or deny the overlay if it exceeds 5% of the levy. This represents an important function of the Bureau since the figures determined here are used to establish the State Tax Rate which is required to be used not only by the Corporation Tax Bureau but by the Bureau of Local Assessment for the reimbursement to cities and towns for State owned land. From the Recapitulation Sheets the compilation of the total actual assessed valuations of the 351 municipalities is used together with the equalized valuations to determine assessment ratios.

Chapter 59 also provides for exemptions to certain persons and property and in this connection the Bureau handles approximately \$4,000,000 to \$6,000,000 in reimbursements to cities and towns because of local exemptions.

Under Chapter 59 the Boards of Assessors of the cities and towns establish the valuation of almost all of the property located within their jurisdiction. The exceptions are a few special types of properties which have been considered more suitable for the state to value, due to the difficulty of obtaining information at the local level. The valuations of these properties are performed annually, except as indicated.

Farm animals and machinery

Land owned by one municipality which is located within the jurisdiction of another municipality (every five years, following a revaluation)

Chapter 59 also covers excise tax on certain ships or vessels; where and to whom property shall be assessed; duty and manner of assessing taxes, notices and lists; valuation of property; valuation books, collectors' lists and warrants, interest on taxes, abatement, omitted assessments and additional assessments which require approval by the Bureau under the authority of the Commissioner; reassessment of taxes, apportionment of taxes on real estate subsequently divided, illegal assessments, additional duties of assessors, responsibility of assessors, evasion of taxation; and neglect of duties of assessors.

Chapter 60 relates to the collection of taxes, to general duties of collectors and to the bonding of collectors and other officials. Notwithstanding the number of years the bonding process under Chapter 60 has been in effect, errors are still found in the surety bonds. These must be corrected or the bonds will be rejected. This engenders substantial correspondence; and because the bonding process covers collectors, treasurers, clerks, deputy collectors, treasurers of districts and treasurers of unions collecting dues and because the amounts for each bond are determined by the Bureau, these duties must be covered by two full time employees during the calendar year.

Chapter 60 further relates to information for tax bills, collectors' books, records, accounts and vouchers, fees for collection of delinquent taxes, the proceedings for the collection of unpaid taxes such as imprisonment, distress, suit or sale, municipal lien certificates, taking of land into tax title, collection of taxes subsequent to sale or taking, redemption and lands of low value. There are many parcels of land in the Commonwealth held by cities and towns under tax titles commonly called "low value lands" which are of insufficient value to warrant foreclosure of the rights of redemption through the Land Court. Therefore, under the provisions of Sections 79 and 80 of this Chapter, the municipality holding such lands can apply to the Commissioner for the authority to foreclose through the Registry of Deeds rather than through the Land Court. During the year there are over 1,000 requests, all of which must be carefully examined and if in the opinion of the Bureau the description of the land is not sufficient or the assessed value appears inconsistent with the description of the land, a supervisor, if one is available, will be sent to do a spot check of the properties indicated or through correspondence, the information may be obtained. The review of applications for foreclosure of land of low value is an exacting procedure and requires a great deal of competence.

Chapter 60A relates to the motor vehicle and trailer excise which is levied in lieu of a local tangible personal property tax. There are presently registered in the Commonwealth over 4,000,000 motor vehicles; and the revenue received by each city and town is used as an estimated receipt to reduce the tax rate. The pleasure cars, under the direction of the Bureau, are valued and the excise bills are printed by the Registry of Motor Vehicles but the trucks and trailers, which number more than 1,000,000 are valued by the clerks in the Motor Vehicle and Trailer Excise Section of the Property Tax Bureau and then submitted to the Registry of Motor Vehicles for billing.

Chapter 60B relates to the excise on boats.

Chapter 61 relates to the taxation of forest land.

Chapter 61A, a relatively new law, relates to the taxation of agricultural or horticultural lands, qualification and valuation, the Farmland Advisory Commission, conveyance tax, roll back tax and rules and regulations as promulgated by the Commissioner of Revenue.

Chapter 79 relates to eminent domain, the recording of the order of taking and the damages which include the amount of taxes due from the date of taking.

Chapter 80 relates to betterments, assessment of cost of public improvements, order of plan to be recorded, petition for abatement, assessment of betterments as a lien on property and apportionment of betterments.

Chapter 83 relates to sewers, drains and sidewalks and the general provisions relating to their assessment.

Chapter 41 relates to officers and employees of cities and towns and districts.

The Bureau acting under the authority of the Commissioner approves all forms used in connection with local taxation. This provides for standardization and uniformity in respect to all procedures.

1979 LEGISLATIVE RECOMMENDATIONS OF THE COMMISSIONER OF REVENUE (Filed on November 1, 1978)

1. Property Tax Appeals
2. Corrective Changes in the Property Tax Exemption for Certain Persons over Seventy Years of Age
3. Withholding of Taxes on Income of Non-Resident Entertainers
4. Withholding on Gambling Winnings
5. Increased Rate of Interest upon State Taxes Remaining Unpaid after their Statutory Due Date
6. Suspension or Revocation of Certain Licenses of Delinquent Taxpayers
7. Penalty for the Wilful Failure to Collect or Pay over Collected Taxes
8. Technical Corrections in Administrative Provisions Relating to Taxation
9. Repeal of the Separate Income Tax on Corporations Engaged Exclusively in Interstate Commerce
10. Exclusion of Certain Non-Resident Users of Special Fuels from the Licensing Requirement of the Special Fuels Excise Law
11. Sales Tax on Returned Merchandise
12. Corrective Changes in the College Student Exemption from the Tax upon Meals
13. Corrective Change in the Law Relating to Abandoned Property
14. Correction of the Definition of Corporation Excise Revenue Apportioned to the Local Aid Fund
15. Authorization for the State Treasurer to Assess the Cost of all County Audits
16. Notification by Districts and Regional School Districts to Director of Accounts for Audits by Private Accountants and Frequency of Audits
17. The Establishment of Minimum Standards of Performance for Municipal Financial Officers and Providing for Training to Assist Such Officers in Meeting Such Standards
18. Further Regulation of the Investment of Trust Funds

The Commonwealth of Massachusetts – DEPARTMENT OF CORPORATIONS AND TAXATION

NOTICE TO ASSESSORS OF FISCAL 1979 ESTIMATED RECEIPTS
TO BE USED IN DETERMINING THE TAX LEVY

GENERAL LAWS, CHAPTER 58, SECTION 25A, AND CHAPTER 59, SECTION 23

ALL MUNICIPALITIES

NAME OF CITY OR TOWN

A. General Fund Appropriated Reimbursement Programs:

1. Appeals Court Officers G.L. CH. 221, ss. 73-76	\$ 135,800.00
2. Maintenance of Suffolk County Court House 1935, CH. 474	906,000.00
3. Pensions to Retired Teachers G.L. CH. 32, s. 20 (2) (c)	17,115,100.00
4. Loss of Taxes on Land G.L. CH. 58, ss. 13-17B	14,770,250.00
5. Loss of Taxes, Flood Control G.L. CH. 58, s. 17	265,000.00
6. Real Estate Abatements to Veterans G.L. CH. 59, s. 5, clauses 22A-22E	2,369,698.83
7. Real Estate Abatements to Widows and others G.L. 59, s. 5, c. 17 & c. 37	3,710,879.90
8. Real Estate Abatements to Blind Persons G.L. CH. 59, s. 5, c. 37	459,073.12
9. Government Center in lieu of taxes – Boston 1960, CH. 635, s. 8	357,569.92
10. Police Career Incentive G.L. CH. 41, s. 108L	2,400,000.00
11. Cultivation and Protection of Shellfish G.L. CH. 130, s. 20	250,000.00
12. Urban Renewal (Federally Aided) Projects G.L. CH. 121	7,900,000.00
13. Urban Renewal (Non-Federally Aided) Projects G.L. CH. 121	830,910.84
14. Veterans' Benefits G.L. CH. 115, s. 6	10,229,865.00
15. Tuition and Transportation of Children	
16. Highway & Transit – Fringe MBTA Communities	2,491,000.00
17. Highway Reconstruction and Maintenance	18,469,803.00
18. Vocational Education G.L. CH. 74, ss. 9, 10 & 12	
19. Outside Vocational School Transportation G.L. CH. 74, s. 8A	271,840.00
20. Transportation of Pupils G.L. CH. 71, ss. 7A & 37D	24,681,270.71
21. School Transportation G.L. CH. 71, s. 7B	700,000.00
22. Regional Public Libraries G.L. CH. 78, s. 19C	2,197,288.48
23. Construction of School Projects 1948, CH. 845	86,426,943.24
24. Tuition for State Wards G.L. CH. 76, ss. 7 & 9; G.L. CH. 74, s. 7A	2,747,130.00
25. Special Needs Recreation	520,514.00
26. School Related Transportation	11,819,020.00
27. Elderly Exemptions, 1977 CH. 967	10,000,000.00
28.	

Reimbursement Offset Items – Reserve for Direct Expenditures

29. Water Pollution Abatement Program G.L. CH. 21, s. 37	413,531.00
30. Racial Imbalance Program G.L. CH. 76, s. 12A	6,066,217.00
31. Magnet Education Program G.L. CH. 71, ss. 37I & 37J	2,800,000.00
32. Equal Education Improvement Fund, G.L. CH. 15, s. 11	6,000,000.00
33. Public Libraries G.L. CH. 78, s. 19A	2,208,328.31
34. School Breakfast Program 1970, CH. 871	
35. School Lunch Program (Partial Assistance) 1970, CH. 871	6,071,159.00
36. Elderly Lunch Program G.L. CH. 15, ss. 7 & 9	540,900.00
37.	

B. General Fund Appropriated Distributions G.L. CH. 58, s. 18A
Prior Year Adjustments 1977, CH. 849 and CH. 464

1. TRANSPORTATION PROGRAMS	933,943.00
2. Special Education Programs G.L. CH. 71B; 1972, CH. 766	= 3,030,405.00
3. School Aid G.L. CH. 70, as amended	568,552,106.62
4. Adjustment 1978 G.L. CH. 70	+ 72,146.97
5. Adjustment 1977 G.L. CH. 74	= 102,523.00

C. Local Aid Fund Distribution (Lottery, Beano, Charity Games) G.L. CH. 29, s. 2D	53,650,000.00
Additional Assistance 1978, CH. 367	60,000,000.00
D. Highway Fund Distribution G.L. CH. 81, s. 31; 1971, CH. 497	25,405,000.00
E. Urban Redevelopment Corporation Excise Distribution G.L. CH. 121A, s. 10	14,528,400.00
1978 Lottery Distribution Deficit	8,526,518.00
F. TOTAL ESTIMATED RECEIPTS – ALL FUNDS (See detail below)	\$ 974,660,278.94

TOTAL ESTIMATED GENERAL FUND APPROPRIATED REIMBURSEMENTS

Total of Programs in A \$ 246,125,092.35

TOTAL ESTIMATED GENERAL FUND APPROPRIATED DISTRIBUTIONS

Total of Programs in B \$ 566,425,268.59

TOTAL ESTIMATED ALL OTHER FUNDS DISTRIBUTIONS

Total of Items C, D & E \$ 162,109,918.00

The Commonwealth of Massachusetts – DEPARTMENT OF CORPORATIONS AND TAXATION



**NOTICE TO ASSESSORS OF FISCAL 1979 ESTIMATED CHARGES
TO BE USED IN DETERMINING THE TAX LEVY**

GENERAL LAWS, CHAPTER 59, SECTION 21 ALL MUNICIPALITIES
NAME OF CITY OR TOWN

The following County Tax and State Assessments as estimated and the underestimates from the prior year must be used by the Assessors in determining the Gross Amount to be raised by Taxation. Overestimates from the prior year must be used by the Assessors as Available Funds.

	Column 1 Estimates to be raised	Column 2 Prior Year Underestimates to be raised	Column 3 Prior Year Overestimates to be Used as Available Funds
1. County Tax G.L. CH. 35, s. 31; 1974, CH. 492 After Commonwealth Share of Court Costs \$ <u>88,000,000.00</u>	\$ 54,801,510.60	(1977) \$ 180,206.10 (1978) 7,420,276.98	(1977) \$ 1,192,140.31 (1978) 6,880,436.75
2. County Hospital G.L. CH. 111, s. 85	2,057,000.00	567,450.69	250,000.00
3. Special Education G.L. 71B, ss. 10, 12; 1972, CH. 766 ..	5,857,342.00	23,779.00 147,309.00	1,200,783.00
4. Audit of Municipal Accounts G.L. CH. 44, ss. 41, 46A ..	1,230,798.23		
5. State Examination of Retirement System G.L. CH. 32, s. 21 (2)	289,653.45		
6. Motor Vehicle Excise Tax Bills 1962, CH. 727	662,419.50		
7. State Assessment System G.L. CH. 58, ss. 7A-7E	1,480.00		
Health Insurance G.L. CH. 32A, ss. 10B (c), 12:			
8. Elderly Governmental Retirees	956,399.42		396.71
9. Retired Municipal Teachers	1,207,181.95		9,260.27
10. State Recreation Areas Outside Metropolitan Parks District G.L. CH. 132A, ss. 4-6	17,275,690.00	514,151.52	
11. Metropolitan Parks G.L. CH. 92, ss. 54-59A	19,586,234.00	1,481,394.73	
12. Metropolitan Sewerage G.L. CH. 92, ss. 5-8	22,236,676.00	1,252,055.84	33,192.52
13. Connection Charges			
14. Metropolitan Water G.L. CH. 92, ss. 26, 26A	24,265,689.12	77,271.12	451,929.20
15. Connection Charges and Entrance Fees	67,570.75		
16. Boston Metropolitan District Expenses 1929, CH. 383, s. 12; 1954, CH. 535	16,000.00		
17. Massachusetts Bay Transportation Authority: G.L. CH. 161A, ss. 8, 9; 1974, CH. 825, ss. 6, 7 Net Cost of Service - Jan. 1, 1977 - Dec. 31, 1977 After Commonwealth Credit \$ <u>63,234,000.00</u>	84,265,000.00	365,917.79	397,126.43
18. Regional Transit Authorities: G.L. CH. 161B, ss. 10, 11; 1973, CH. 1141 Net Cost of Service - July 1, 1977 - June 30, 1978 After Commonwealth Credit \$ <u>3,767,289.47</u>	3,767,289.47	459,527.24	209,410.16
19. Mosquito Control Projects G.L. CH. 252, s. 5A	2,105,736.00	11,251.99	95,483.27
20. Air Pollution Control Districts G.L. CH. 111, ss. 142B, 142C; 1960, CH. 676, s. 1	490,153.00	12,813.90	423.84
21. Metropolitan Area Planning District G.L. CH. 40B, ss. 26, 29; 1974, CH. 476	434,685.50		
22. Old Colony Planning Council 1967, CH. 332	50,129.00	10,286.80	5,381.40
23. Shellfish Purification Plants 1961, CH. 506, s. 2	37,812.78		
24. Ipswich River Watershed District 1966, CH. 682; 1971, CH. 16	1,000.00		832.17
25.....			
26.....			
TOTALS	\$241,663,450.77	\$12,523,692.70	\$10,726,796.03



The Commonwealth of Massachusetts - DEPARTMENT OF REVENUE

NOTICE TO ASSESSORS OF FISCAL 1980 ESTIMATED RECEIPTS
TO BE USED IN DETERMINING THE TAX LEVY

FINAL

FISCAL 1980

GENERAL LAWS, CHAPTER 58, SECTION 25A, AND CHAPTER 59, SECTION 23

All Municipalities

NAME OF CITY OR TOWN

A. Reimbursement for Loss of Taxes:

1. Loss of Taxes, State-owned Land G.L. CH. 58, ss. 13-17B	\$ 14,608,173.00
2. Loss of Taxes, Flood Control G.L. CH. 58, s. 17	255,000.00
Abatements G.L. CH. 59, s. 5	
3. Veterans Clauses 22A - 22E	2,977,225.00
4. Widows and Others Clause 17 & c. 37	4,011,510.00
5. Blind Persons Clause 37	549,265.00
6. Elderly Persons Clause 41, 1977, CH. 967, s. 2	10,000,000.00
7. Government Center - Boston 1960, CH. 635, s. 8	357,570.00
8.	

Sub-total, Loss of Taxes \$ 32,768,743.00

B. Education Distributions and Reimbursements:

School Aid Distribution G.L. CH. 58, s. 18A

1. School Aid G.L. CH. 70, as amended	\$ 642,829,616.00*
2. Adjustment	260,850.00
3. Adjustment 1978 Special Education (Burlington, Peabody, Swampscott)	1,857,851.00
4. Adjustment Watertown	
5.	

Sub-total, School Aid Distributions \$ 644,948,317.00

6. Retired Teachers' Pensions G.L. CH. 32, s. 20(2)(c)	17,512,750.00
7. Regional Public Libraries G.L. CH. 78, s. 19C	2,212,550.00
8. Outside Vocational School Transportation G.L. CH. 74, s. 8A	292,638.00
9. Transportation of Pupils G.L. CH. 71, ss. 7A and 37D	28,091,627.00
10. School Transportation G.L. CH. 71, s. 7B	648,898.00
11. Construction of School Projects, 1948, CH. 645; 1976, CH. 511	88,615,105.00
12. School Related Transportation G.L. CH. 71A, s. 8, G.L. CH. 71B, ss. 13-14	11,877,896.00
13. Special Needs Recreation G.L. CH. 71B, s. 11	529,755.00
14. Tuition for State Wards G.L. CH. 76, ss. 7 & 9; G.L. CH. 74, s. 7A	3,517,465.00
15.	
16.	

Sub-total, Education Reimbursements \$ 153,298,684.00

Reimbursement Offset Items - Reserve for Direct Expenditures

17. Public Libraries G.L. CH. 78, s. 19A	\$ 2,093,640.00
18. Racial Imbalance G.L. CH. 76, s. 12A	6,053,376.00
19. Magnet Education G.L. CH. 71, ss. 37I and 37J	2,800,000.00
20. Equal Education Improvement Fund G.L. CH. 15, s. 11	6,000,000.00
21. School Lunch Program 1970, CH. 871	6,060,732.00
22. Elderly Lunch Program G.L. CH. 15, s. 1L, 1970, CH. 753	490,832.00
23.	

Sub-total, Education Offset Items \$ 23,498,580.00

Sub-total, All Education Items \$ 821,745,581.00

C. General Government Reimbursements and Distributions:

1. Police Career Incentive G.L. CH. 41, s. 108L	\$ 2,700,000.00
2. Cultivation and Protection of Shellfish G.L. CH. 130, s. 20	425,000.00
3. Water Pollution Abatements G.L. CH. 21, s. 37 (Offset Item)	396,727.00
4. Federally Aided Urban Renewal Projects G.L. CH. 121	3,453,354.00
5. Non-Federally Aided Urban Renewal Projects G.L. CH. 121	896,476.00
6. Veterans' Benefits G.L. CH. 115, s. 6	9,400,903.00
7. Highway Reconstruction and Maintenance	18,469,803.00
8. Local Aid Fund (Additional Assistance)	143,000,000.00*
9. Local Aid Fund (Lottery, Beano, Charity Games) G.L. CH. 29, s. 2D	53,650,000.00
10. Highway Fund G.L. CH. 81, s. 31; 1971, CH. 497	39,000,000.00
11. Urban Redevelopment Corporation Excise G.L. CH. 121A, s. 10	16,360,500.00
12. Highway Fund - 1979 Additional	2,539,103.00
13. Highway & Transit Fringe MBTA Communities	2,491,000.00
14. Cost of Revaluation (Fairhaven)	(188,000.00)

Sub-total, General Government \$ 292,594,866.00

D. TOTAL ESTIMATED RECEIPTS \$ 1,147,109,190.00

* Amount for property tax reduction \$158.7M (Included in Items B.1 and C.8 above)



The Commonwealth of Massachusetts - DEPARTMENT OF REVENUE FINAL

NOTICE TO ASSESSORS OF FISCAL 1980 ESTIMATED CHARGES TO BE USED IN DETERMINING THE TAX LEVY

FISCAL 1980

 GENERAL LAWS, CHAPTER 59, SECTION 21 All Municipalities
 NAME OF CITY OR TOWN

The following County Tax and State Assessments as estimated and the underestimates from the prior year must be used by the Assessors in determining the Gross Amount to be raised by Taxation. Overestimates from the prior year must be used by the Assessors as Available Funds.

A. County Assessments

1. County Tax G. L. CH. 35, s. 31

Column 1 Estimates to be raised	Column 2 Prior Year Underestimates to be raised	Column 3 Prior Year Overestimates to be Used as Available Funds
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\$ 65,833,601.26	\$ (1978) 36,578.92 (1979) 3,485,217.88	\$ 41,681.71* (1978) 40,642.89 (1979) 3,175,499.11 (1977) 62,997.36
1,156,811.14	154,833.18	379,181.82

2. County Hospital G. L. CH. 111, s. 85

Sub-total, County

\$ 66,990,412.40	\$ 3,676,629.98	\$ 3,700,002.89
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B. State Assessments and Charges

1. Special Education G.L.CH.71B,ss.10,12;1972,CH.766.

\$ 5,495,149.00	\$ 347,082.00	\$ 558,723.00
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2. Audit of Municipal Accounts G. L. CH. 44, ss. 41, 46A

1,012,535.21		
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3. State Examination of Retirement System

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G. L. CH. 32, s. 21 (2)

286,606.24		
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4. Motor Vehicle Excise Tax Bills 1962, CH. 727

639,512.55		
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5. State Assessment System G. L. CH. 58, ss. 7A - 7E.

75.00		
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Health Insurance G. L. CH. 32A, ss. 10B (c), 12:

6. Elderly Governmental Retirees.

1,271,618.71		
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7. Retired Municipal Teachers.

1,253,611.53		
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8. State Recreation Areas Outside Metropolitan Parks

		6,605.20*
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District G. L. CH. 132A, ss. 4-6

15,201,482.00		674,328.37
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9. Mosquito Control Projects G. L. CH. 252, s. 5A

2,228,818.00	57,684.52	80,154.10
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10. Air Pollution Control Districts G. L. CH. 111, ss. 142B,

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142C; 1960, CH. 676, s. 1.

738,806.00		23,640.94
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11. Metropolitan Area Planning Council G. L. CH. 40B,

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ss. 26, 29; 1974, CH. 476

449,674.65		
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12. Old Colony Planning Council 1967, CH. 332

50,129.00		
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13. Shellfish Purification Plants 1961, CH. 506, s. 2

27,996.99		
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14. Ipswich River Watershed District 1966, CH. 682;

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1971, CH. 16

1,000.00	24,694.39	
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15.

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16.

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Sub-total, State

\$ 28,657,014.88	\$ 429,460.91	\$ 1,343,451.61
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C. Metropolitan District Assessments

1. Metropolitan Parks G. L. CH. 92, ss. 54-59A

\$ 20,765,787.00	\$ 11,475.94	\$ 43,020.61
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2. Metropolitan Sewerage G. L. CH. 92, ss. 5-8

24,858,731.00	38,599.95	1,931,744.36
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3. Metropolitan Water G. L. CH. 92, ss. 26, 26A

11,706,691.44**		
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4. Sewerage Connection Charges

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5. Water Connection Charges and Entrance Fees

67,570.75		
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Sub-total, Metropolitan District

\$ 57,398,780.19	\$ 50,075.89	\$ 1,974,764.97
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D. Transportation Authorities

1. Massachusetts Bay Transportation Authority:

G. L. CH. 161A, ss. 8, 9; 1974, CH. 825, ss. 6, 7

Net Cost of Service - Jan. 1, 1978 - Dec. 31, 1978

After Commonwealth Credit \$73,546,264.75

\$ 74,048,972.03	\$ 499,437.47	\$ 622,338.50
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2. Boston Metropolitan District Expenses 1929, CH. 383,

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s. 12; 1954, CH. 535

16,000.00		
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3. Regional Transit Authorities:

G. L. CH. 161B, ss. 10, 11; 1973, CH. 1141

Net Cost of Service - July 1, 1978 - June 30, 1979

After Commonwealth Credit \$4,513,443.12

4,513,443.12	161,146.00	292,953.64
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Sub-total, Transportation

\$ 78,578,415.15	\$ 660,583.47	\$ 915,292.14
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E. Totals - All Assessments and Charges

* Adjustments for Avon (Chap. 401, 1978)

\$ 231,624,622.62	\$ 4,816,750.25	\$ 7,933,511.61
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** Does not include \$12,531,251.52 MDC Water Assessment to Boston

C.S. 2-ER

THE COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF CORPORATIONS AND TAXATION

NOTICE TO REGIONAL SCHOOL DISTRICTS OF FISCAL 1979 ESTIMATED RECEIPTS

Name of Regional School District ALL REGIONAL SCHOOL DISTRICTS

Member Cities and Towns _____

A. General Fund Appropriated Reimbursement Programs:

1.	Racial Imbalance Program G. L. CH. 76, s. 12A	\$ <u>336,430.00</u>
2.	Outside Vocational School Transportation G. L. CH. 74, s. 8A	<u>61,916.00</u>
3.	Construction of School Projects 1948, CH. 645, 1974, CH. 492, s. 18	<u>20,273,934.00*</u>
4.	School Lunch Program (Partial Ass't) 1951, CH. 538	<u>898,342.00</u>
5.	Elderly Lunch G. L. CH. 15, ss. 7 & 9	<u>25,900.00</u>
6.	Regional School District Aid G. L. CH. 71, s. 16D	<u>38,279,087.00</u>
7.	Transportation of Pupils G. L. CH. 71, s. 16C	<u>8,208,791.75</u>
8.	School Related Transportation	<u>683,834.00</u>
9.	Special Needs Recreation	<u>29,486.00</u>
10.	Tuition - State Wards	<u>252,870.00</u>
11.	<u>8,454,037.00</u>

B. General Fund Appropriated Distributions

1.	School Aid G. L. CH. 70, as amended	<u>64,826,244.91*</u>
2.	Adjustment	<u>- 72,097.03</u>
3.	Adjustment	<u>292,669.00</u>

C. TOTAL ESTIMATED RECEIPTS -

REIMBURSEMENTS AND DISTRIBUTIONS . . . \$ 142,551,444.63

* Includes counties

DEPARTMENT OF REVENUE

FINAL

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NOTICE TO REGIONAL SCHOOL DISTRICTS OF FISCAL 1980 ESTIMATED RECEIPTS

Name of Regional School District All Regional School Districts

Member Cities and Towns _____

General Fund Appropriated Reimbursement Programs:

1.	Racial Imbalance Program G. L. CH. 76, s. 12A	\$ <u>328,624</u>
2.	Outside Vocational School Transportation G. L. CH. 74, s. 8A	<u>41,119</u>
3.	Transportation of Pupils G. L. CH. 71, s. 16C	<u>9,908,373</u>
4.	School Transportation G. L. CH. 71, s. 7B	<u>51,102</u>
5.	Construction of School Projects 1948, CH. 645, 1976, CH. 511	<u>21,436,131</u>
6.	School Lunch Program (Partial Ass't) 1970, CH. 871	<u>816,468</u>
7.	Elderly Lunch G. L. CH. 15, s. 1L	<u>32,447</u>
8.	Regional School District Aid G. L. CH. 71, s. 16D	<u>41,959,549</u>
9.	Tuition - State Wards G. L. CH. 76, ss. 7 & 9, CH. 74, s. 7A	<u>482,535</u>
10.	Special Needs Recreation G. L. CH. 71B	<u>20,245</u>
11.	School Related Transportation G. L. CH. 71A, CH. 71B	<u>622,104</u>
12.	_____

General Fund Appropriated Distributions:

1.	School Aid G. L. CH. 70, as amended	<u>73,409,534</u>
2.	Adjustment	<u>(165,820)</u>
3.	Special Education Charge G. L. CH. 71B, ss. 10, 12	_____

TOTAL ESTIMATED RECEIPTS -

REIMBURSEMENTS AND DISTRIBUTIONS \$ 148,942,411

Amount for reduction of assessments to member towns \$7.2M (Included in Item B.1 above)

ESTIMATED RECEIPTS FOR CITIES, TOWNS AND REGIONAL SCHOOL DISTRICTS
ACTUAL 1978 AND COMPARISON OF 1979 AND 1980 ESTIMATES
(IN MILLIONS OF DOLLARS)

Item	Fiscal Year			
	1978 Actual	1979 Estimate	1980 Estimate	1980 1979 Change
<u>Estimated Receipts</u>				
<u>CITIES AND TOWNS</u>				
Reimbursements, General Fund:				
Loss of Taxes, 7 programs	\$ 19.5	\$ 31.9	\$ 32.7	\$.8
Veterans' Benefits	10.3	10.2	9.4	(.8)
Pensions to Retired Teachers	21.3	17.1	17.5	.4
Urban Renewal, 2 programs	4.3	8.7	4.3	(4.4)
School Transportation, 4 programs	25.7	37.5	40.9	3.4
Public Libraries, 2 programs	4.7	4.4	4.3	(.1)
School Construction & Repair	89.9	86.4	88.7	2.3
Racial Imbalance, 3 programs	14.9	14.9	14.9	-
School and Elderly Lunch	6.6	6.6	6.6	-
Highway and Transit, 2 programs	20.9	20.9	20.9	-
Other, 10 programs	7.3	7.5	7.6	.1
Total Reimbursements*	\$ 225.4	\$ 246.1	\$ 247.8	\$ 1.7
Distributions, General Fund:				
School Aid, Chapter 70, as amended (including prior year adjustments, if any)	\$ 461.5*	\$ 566.4	\$ 643.1	\$ 76.7
Total General Fund Distribution	\$ 461.5	\$ 566.4	\$ 643.1	\$ 76.7
Distributions, Other Funds:				
Local Aid Fund, Lottery, Beano, etc.	\$ 47.1	\$ 53.7	\$ 53.7	\$ -
Local Aid Fund, Additional Assistance	30.0	60.0	143.0	83.0
Local Aid Fund, 1978 Lottery Deficit	-	8.5	-	(8.5)
Highway Fund, 1c Motor Fuel	25.0	25.4	39.0	13.6
Highway Fund, 1979 Additional	-	-	2.5	2.5
Urban Redevelopment Excise	15.1	14.5	16.4	1.9
Total Other Distributions	117.2	\$ 162.1	\$ 254.6	\$ 92.5
Total Estimated Receipts, Cities & Towns	\$ 804.10	\$ 974.6	\$ 1,145.5	\$ 170.9
<u>REGIONAL SCHOOL DISTRIBUTIONS</u>				
Reimbursements, General Fund:				
Regional School District Aid	\$ 25.0	\$ 38.3	\$ 42.0	\$ 3.7
1978 Regional School District Aid	-	8.5	-	(8.5)
School Transportation, 4 programs	8.4	9.0	10.6	1.6
School Construction & Repair	20.9	20.3	21.4	1.1
Other, 5 programs	1.0	1.5	1.7	.2
Total Reimbursements	\$ 55.3	\$ 77.6	\$ 75.7	\$ (1.9)
Distributions, General Fund:				
School Aid, Chapter 70, as amended (including prior year adjustments, if any)	\$ 35.2	\$ 64.8	\$ 73.4	\$ 8.6
Total Estimated Receipts - Regions	\$ 90.5	\$ 142.4	\$ 149.1	\$ 6.7
Other Locally Related Aid				
General Fund, 16 programs	\$ 238.0	\$ 252.0	\$ 280.7	\$ 28.7
TOTAL AID: Cities, Towns, Regional School Districts and Locally Related	\$ 1,132.60	\$ 1,369.0	\$ 1,575.3	\$ 206.3
*Includes amounts combined in new School Aid Chapter 70 formula for 1978.				
Estimated Assessments and Charges	1978 Actual	1979 Estimate	1980 Estimate	1979 Change
County Tax*	\$ 104.7*	\$ 54.8*	\$ 65.8	\$ 11.0
County Hospital	2.1	2.1	1.6	(.5)
Special Education	5.8	5.9	5.5	(.4)
State Recreation	14.1	17.3	15.2	(2.1)
MDC Parks	17.7	19.6	20.8	1.2
MDC Water	24.8	24.3	24.2	(.1)
MDC Sewerage and Other	18.5	22.2	24.9	2.7
MBTA (after Credit 1978, \$57.5; 1979, \$63.2; 1980, \$73.5)	77.4	84.3	74.1	(10.2)
Other, 12 programs	10.5	11.2	12.5	1.3
Total Assessments and Charges	\$ 275.6	\$ 241.7	\$ 244.5	\$ 2.9
*After Commonwealth Share of Court Cost, 1978 \$6.5, 1979, \$59.9 - exclusive of Suffolk and Nantucket.				

**SUMMARY OF DISTRIBUTIONS AND REIMBURSEMENTS TO CITIES AND TOWNS
FOR CALENDAR YEARS 1968-1972, AND FISCAL YEARS 1974-1980.
(millions of dollars)**

	1968	1969	1970	1971	1972	1973-74	1975	1976	1977	1978 *	1979	1980
Tax distribution programs:												
Machinery basis	\$ 9.0	\$ 9.0	\$ 9.0	\$ 9.0	\$ 9.0	\$ 18.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special education*	9.6	12.0	13.4	17.0	22.5	30.8	42.3	39.4	93.1	176.7	-	-
School aid	111.4	114.4	204.3	220.7	283.1	461.2	352.3	384.7	353.1	265.6	566.4	643.1
Valuation basis	122.6	103.7	28.3	37.5	-	-	-	-	-	-	-	-
Other	2.8	-	-	1.0	13.8	7.9	21.4	18.5	-	20.1	21.0	21.0
Sub-total*	\$255.4	\$239.1	\$255.0	\$285.2	\$328.4	\$517.9	\$416.0	\$442.6	\$446.2	\$462.4	\$587.4	\$664.1
Appropriated reimbursements:												
Education (12 programs)**	\$ 43.0	\$ 61.7	\$ 75.0	\$104.4	\$111.2	\$144.1	\$199.6	\$222.0	\$177.3	\$166.8	\$ 167.2	\$170.3
Welfare (6 programs)	89.7	15.4	1.7	0.9	0.7	3.7	-	-	-	-	-	-
Other	17.9	22.6	22.7	14.9	37.1	45.7	43.2	40.4	61.0	46.1	58.0	56.5
Sub-total***	\$150.6	\$ 99.7	\$ 99.4	\$120.2	\$149.0	\$193.5	\$242.8	\$262.4	\$238.3	\$212.9	\$ 225.2	\$226.8
Other distributions:												
Special highway fund	\$ -	\$ -	\$ 15.0	\$ -	\$ 23.5	\$ 25.1	\$ 35.7	\$ 25.5	\$ 25.2	\$ 25.1	\$ 25.4	\$ 41.5
Cigarette excise	2.4	1.7	1.8	1.9	2.0	2.3	1.8	1.0	1.3	-	-	-
Urban redevelopment	1.9	2.4	2.6	4.2	5.2	13.6	6.6	8.7	9.1	11.0	14.5	16.4
Local aid fund (lottery, etc.)	-	-	-	-	21.9	32.6	54.8	37.0	40.0	85.6	122.2	196.7
Sub-total	\$ 4.3	\$ 4.1	\$ 19.4	\$ 6.1	\$ 52.6	\$ 73.6	\$ 98.9	\$ 72.2	\$ 75.6	\$121.7	\$ 162.1	\$254.6
Total	\$410.3	\$342.9	\$373.8	\$411.5	\$530.0	\$785.0	\$757.7	\$777.1	\$760.1	\$797.0	\$ 974.7	\$1,145.5

Notes: Actual amounts for programs detailed and estimated on Cherry Sheets. All payments (except "other distributions") are made from the General Fund; from 1966 through fiscal 1969 they were made from the Local Aid Fund. Estimates shown on 1973-74 "Cherry Sheet" are for eighteen month transitional fiscal period. For comparative purposes, actual total for calendar 1973 was \$545.7 million.

In 1979 and 1980, School Aid also includes amounts shown in prior years for special education distribution and vocational education reimbursements. (Chapter 367, Acts of 1978).

Local Aid Fund includes additional assistance; 1978, \$30.0 million; 1979, 60.0 million, 1980, \$143.0 million.

* Includes adjustments for prior years.

** Excludes special education program payments to regions. Includes transitional bilingual education.

*** Regional School District Aid payments made directly to regions starting in 1976, \$22.5; 1977, \$23.7; 1978, \$25.0; 1979, \$33.5; 1980, \$42.0.

Includes overdue prior year payments 1975, \$36.6; 1976, \$54.9 (of which Education = \$53.4).

MASSACHUSETTS TAX RATES

City/Town	Fiscal 1978	Fiscal 1979	City/Town	Fiscal 1978	Fiscal 1979
Abington	\$ 85.00	\$ 36.00	Carver	\$ 245.00	\$ 266.00
Acton	30.60	29.40	Charlemont	20.00	21.50
Acushnet	252.00	258.00	Charlton	144.00	86.30
Adams	59.00	46.00	Chatham	14.60	14.00
Agawam	49.50	52.50	Chelmsford	59.00	57.50
Alford	16.00	14.00	Chelsea	236.00	253.00
Amesbury	72.50	71.00	Cheshire	42.50	11.00
Amherst	44.50	30.40	Chester	32.80	33.00
Andover	58.00	62.00	Chesterfield	62.00	62.00
Arlington	78.00	84.60	Chicopee	222.00	205.00
Ashburnham	31.00	30.00	Chilmark	23.20	23.20
Ashby	70.00	70.00	Clarksburg	32.00	23.00
Ashfield	18.50	17.50	Clinton	258.00	204.00
Ashland	38.00	48.00	Cohasset	47.40	49.60
Athol	167.00	54.00	Colrain	41.00	40.00
Attleboro	73.00	72.85	Concord	33.50	36.20
Auburn	39.40	40.40	Conway	97.00	97.00
Avon	65.80	60.00	Cummington	62.00	55.00
Ayer	129.00	126.00	Dalton	32.50	30.50
Barnstable	19.25	21.25	Danvers	70.00	77.00
Barre	24.00	21.00	Dartmouth	34.00	33.00
Becket	16.00	15.30	Dedham	52.40	57.20
Bedford	87.00	102.00	Deerfield	109.00	17.35
Belchertown	26.00	29.00	Dennis	13.20	13.00
Bellingham	52.20	50.00	Dighton	134.00	141.00
Belmont	59.20	67.00	Douglas	39.00	39.00
Berkley	62.00	65.00	Dover	24.90	24.50
Berlin	80.00	80.00	Dracut	242.00	200.00
Bernardston	32.00	32.00	Dudley	106.00	60.00
Beverly	80.90	83.60	Dunstable	240.00	216.00
Billerica	316.00	313.00	Duxbury	36.40	38.40
Blackstone	61.00	55.00	East Bridgewater	71.00	68.00
Blandford	21.00	18.00	East Brookfield	56.00	52.00
Bolton	55.00	49.60	East Longmeadow	40.00	39.00
Boston	252.90	252.90	Eastham	13.70	14.30
Bourne	41.50	20.00	Easthampton	64.00	36.50
Boxborough	40.00	46.00	Easton	38.20	41.50
Boxford	141.00	136.50	Edgartown	28.00	24.00
Boylston	44.50	50.50	Egremont	31.50	28.00
Braintree	40.00	44.50	Erving	29.00	30.00
Brewster	19.30	17.20	Essex	42.00	48.50
Bridgewater	43.00	42.00	Everett	112.00	132.00
Brimfield	115.00	102.00	Fairhaven	205.00	211.00
Brockton	61.90	64.80	Fall River	181.00	181.00
Brookfield	34.00	30.00	Falmouth	112.00	18.30
Brookline	91.50	100.00	Fitchburg	61.60	46.50
Buckland	68.00	61.00	Florida	19.00	17.00
Burlington	72.80	74.00	Foxborough	74.20	71.75
Cambridge	179.30	188.60	Framingham	61.00	68.00
Canton	56.40	60.60	Franklin	80.00	83.00
Carlisle	29.40	27.00	Freetown	173.00	182.00

TAX RATES - CONTINUED

City/Town	Fiscal 1978	Fiscal 1979	City/Town	Fiscal 1978	Fiscal 1979
Gardner	\$ 56.40	\$ 52.00	Leverett	\$100.00	\$106.00
Gay Head	108.00	101.00	Lexington	86.40	90.20
Georgetown	84.00	82.00	Leyden	29.00	32.00
Gill	31.00	29.00	Lincoln	69.20	25.48
Gloucester	83.00	90.60	Littleton	62.00	32.80
Goshen	26.40	27.20	Longmeadow	54.00	49.00
Gosnold	48.00	18.00	Lowell	201.40	185.80
Grafton	43.50	44.85	Ludlow	73.00	71.00
Granby	121.00	45.50	Lunenburg	48.00	49.65
Granville	148.00	146.00	Lynn	168.00	168.00
Great Barrington	53.00	49.00	Lynnfield	27.40	28.30
Greenfield	64.50	66.00	Malden	231.00	220.40
Groton	81.00	27.00	Manchester	27.20	29.50
Groveland	75.00	77.00	Mansfield	89.60	89.60
Hadley	100.00	109.00	Marblehead	63.00	63.00
Halifax	36.85	32.50	Marion	54.40	54.40
Hamilton	28.00	29.00	Marlborough	196.00	220.00
Hampden	33.50	33.50	Marshfield	96.25	96.00
Hancock	55.00	14.00	Mashpee	19.00	19.00
Hanover	83.50	35.70	Mattapoisett	70.00	68.00
Hanson	69.00	70.00	Maynard	86.00	92.00
Hardwick	52.00	49.00	Medfield	74.50	77.00
Harvard	163.00	25.00	Medford	224.00	228.00
Harwich	40.00	43.50	Medway	75.00	74.00
Hatfield	41.00	18.00	Melrose	63.20	64.00
Haverhill	199.60	200.80	Mendon	51.00	46.00
Hawley	22.00	18.00	Merrimac	89.00	40.25
Heath	24.80	31.00	Methuen	214.00	224.00
Hingham	72.50	78.00	Middleborough	96.00	96.00
Hinsdale	57.00	53.50	Middlefield	26.20	26.10
Holbrook	85.00	84.00	Middleton	32.70	32.70
Holden	37.50	39.40	Milford	242.00	238.00
Holland	170.00	149.00	Millbury	281.00	274.00
Holliston	36.00	38.50	Millis	61.00	69.00
Holyoke	166.00	138.00	Millville	55.50	34.50
Hopedale	54.50	62.50	Milton	184.00	190.60
Hopkinton	35.60	35.50	Monroe	91.00	84.00
Hubbardston	67.00	57.00	Monson	66.80	30.00
Hudson	61.00	64.80	Montague	70.00	27.00
Hull	59.40	65.80	Monterey	12.00	11.50
Huntington	43.50	43.00	Montgomery	50.00	43.00
Ipswich	71.00	80.00	Mount Washington	16.80	18.00
Kingston	125.00	26.60	Nahant	119.50	118.00
Lakeville	54.60	53.00	Nantucket	129.00	134.00
Lancaster	62.40	60.00	Natick	93.00	95.50
Lanesborough	31.50	35.50	Needham	58.60	56.60
Lawrence	190.90	189.30	New Ashford	9.00	7.00
Lee	45.00	46.00	New Bedford	173.20	174.80
Leicester	47.00	39.00	New Braintree	61.00	65.00
Lenox	37.00	38.00	New Marlborough	13.00	11.50
Leominster	57.60	59.00	New Salem	205.00	178.00

TAX RATES - CONTINUED

City/Town	Fiscal 1978	Fiscal 1979	City/Town	Fiscal 1978	Fiscal 1979
Newbury	\$250.00	\$27.00	Russell	\$137.00	\$130.00
Newburyport	80.00	83.00	Rutland	75.00	25.60
Newton	166.20	170.40	Salem	193.00	204.00
Norfolk	68.10	63.65	Salisbury	48.00	48.00
North Adams	76.50	56.00	Sandisfield	40.00	23.00
North Andover	167.00	179.00	Sandwich	14.00	14.50
North Attleborough	36.80	40.40	Saugus	57.80	59.90
North Brookfield	46.00	41.00	Savoy	54.00	52.00
North Reading	84.00	88.00	Scituate	91.60	94.60
Northampton	62.00	34.00	Seekonk	42.50	43.00
Northborough	75.30	75.00	Sharon	55.50	57.00
Northbridge	50.40	45.00	Sheffield	41.50	38.50
Northfield	37.00	37.00	Shelburne	80.00	83.00
Norton	68.00	81.00	Sherborn	34.00	38.20
Norwell	57.50	55.00	Shirley	212.00	152.00
Norwood	43.00	48.00	Shrewsbury	47.60	47.60
Oak Bluffs	20.00	21.20	Shutesbury	38.00	41.00
Oakham	28.00	25.50	Somerset	24.00	24.00
Orange	88.00	70.00	Somerville	268.10	266.60
Orleans	11.80	12.60	South Hadley	37.40	39.40
Otis	37.00	38.00	Southampton	26.00	27.00
Oxford	36.00	34.00	Southborough	60.00	28.00
Palmer	35.50	33.50	Southbridge	41.20	36.60
Paxton	44.00	44.00	Southwick	48.00	45.00
Peabody	69.40	71.80	Spencer	52.00	44.00
Pelham	42.00	27.00	Springfield	97.50	89.30
Pembroke	101.00	109.50	Sterling	34.00	33.00
Pepperell	30.00	28.00	Stockbridge	56.00	47.00
Peru	34.00	29.50	Stoneham	42.20	46.25
Petersham	69.00	51.00	Stoughton	54.20	56.80
Phillipston	18.00	9.00	Stow	42.00	41.00
Pittsfield	80.00	79.00	Sturbridge	46.00	26.50
Plainfield	155.00	152.00	Sudbury	57.00	59.00
Plainville	29.70	30.65	Sunderland	14.00	18.00
Plymouth	100.00	22.80	Sutton	136.00	138.00
Plympton	53.00	49.00	Swampscott	93.70	85.60
Princeton	55.00	44.00	Swansea	45.50	48.00
Provincetown	50.00	51.70	Taunton	193.00	202.80
Quincy	197.20	196.60	Templeton	34.00	13.00
Randolph	89.50	89.00	Tewksbury	50.00	54.00
Raynham	52.40	52.00	Tisbury	31.00	32.00
Reading	44.40	46.00	Tolland	77.00	42.00
Rehoboth	30.50	33.20	Topsfield	31.00	28.00
Revere	243.20	254.00	Townsend	40.00	32.00
Richmond	25.40	25.60	Truro	13.00	13.00
Rochester	73.50	77.50	Tyngsborough	52.00	49.25
Rockland	95.00	90.00	Tyringham	17.00	22.00
Rockport	54.50	19.60	Upton	64.00	24.00
Rowe	7.20	7.20	Uxbridge	256.00	200.00
Rowley	73.00	65.00	Wakefield	172.00	176.50
Royalston	134.00	78.00	Wales	38.90	38.00

TAX RATES - CONTINUED

City/Town	Fiscal 1978	Fiscal 1979
Walpole	\$ 71.80	\$ 71.80
Waltham	60.60	65.10
Ware	168.00	160.00
Wareham	49.80	52.20
Warren	57.00	34.30
Warwick	17.00	16.00
Washington	12.50	9.00
Watertown	223.00	228.00
Wayland	47.25	45.85
Webster	138.00	124.00
Wellesley	66.80	66.80
Wellfleet	9.25	9.80
Wendell	18.75	19.00
Wenham	47.40	25.50
West Boylston	66.00	72.00
West Bridgewater	47.00	48.00
West Brookfield	39.40	34.55
West Newbury	70.00	31.50
West Springfield	51.00	52.00
West Stockbridge	57.00	19.50
West Tisbury	66.00	54.00
Westborough	43.00	43.00
Westfield	81.00	78.00
Westford	76.60	69.70
Westhampton	26.50	26.00
Westminster	19.50	19.60
Weston	48.00	49.00
Westport	168.00	132.00
Westwood	67.00	66.60
Weymouth	69.20	76.80
Whately	169.00	20.50
Whitman	69.50	41.00
Wilbraham	29.00	30.50
Williamsburg	34.50	36.00
Williamstown	47.00	47.00
Wilmington	80.00	79.00
Winchendon	65.00	54.00
Winchester	73.40	74.80
Windsor	40.00	14.50
Winthrop	79.20	38.60
Woburn	44.60	44.60
Worcester	166.60	166.60
Worthington	56.00	15.00
Wrentham	39.00	39.00
Yarmouth	20.60	18.80

TABLE I - AMOUNTS USED IN DETERMINATION
OF 1979 FISCAL YEAR MUNICIPAL TAX RATES

Municipality	Gross Amount to be Raised	Total Receipts and Available Funds	Tax Levy
Abington	\$ 9,396,391	\$ 3,896,034	\$ 5,500,357
Acton	14,423,505	3,920,613	10,502,892
Acushnet	4,726,771	1,817,508	2,909,263
Adams	5,336,354	2,872,700	2,463,654
Agawam	15,005,777	4,846,256	10,159,521
Alford	173,557	59,748	113,809
Amesbury	14,446,815	8,734,590	5,712,225
Amherst	13,633,925	6,200,663	7,433,262
Andover	23,259,392	6,716,639	16,542,753
Arlington	41,763,230	11,219,703	30,543,527
Ashburnham	2,374,463	974,831	1,399,632
Ashby	1,078,128	306,390	771,738
Ashfield	852,521	396,864	455,657
Ashland	7,895,388	2,222,429	5,672,959
Athol	5,481,809	4,532,294	949,515
Attleboro	24,701,778	9,297,939	15,403,839
Auburn	10,937,008	4,369,691	6,567,317
Avon	4,323,691	1,374,454	2,949,237
Ayer	5,594,120	3,476,312	2,117,808
Barnstable	23,943,657	6,706,294	17,237,363
Barre	2,188,018	1,184,475	1,003,543
Becket	928,555	334,912	593,643
Bedford	13,094,718	3,825,450	9,269,268
Belchertown	4,006,672	1,894,097	2,112,575
Bellingham	9,802,473	5,064,135	4,738,338
Belmont	24,019,740	6,454,350	17,565,390
Berkley	1,543,235	713,852	829,383
Berlin	1,590,360	568,200	1,022,160
Bernardston	1,014,146	313,161	700,985
Beverly	30,634,510	10,403,310	20,231,200
Billerica	31,503,668	11,572,842	19,930,826
Blackstone	3,916,064	2,075,053	1,841,011
Blandford	455,205	141,925	313,280
Belton	1,790,418	546,038	1,244,380
Boston	792,326,848	356,074,348	436,252,500
Bourne	10,569,248	4,519,089	6,050,159
Buxborough	1,914,445	549,021	1,365,424
Boxford	3,763,531	1,174,301	2,589,230
Boylston	2,158,523	689,314	1,469,209
Braintree	37,556,258	12,994,421	24,561,837
Brewster	4,793,127	1,841,657	2,951,470
Bridgewater	10,504,322	4,416,701	6,087,621
Brimfield	1,453,876	677,558	776,318
Broekton	80,884,648	32,296,168	48,588,480
Brookfield	1,499,825	800,616	699,209
Brookline	56,462,996	11,061,296	45,401,700
Buckland	1,040,671	408,282	632,389
Burlington	25,964,177	6,583,451	19,380,726
Cambridge	120,494,630	56,028,999	64,465,631
Canton	16,643,820	5,019,137	11,624,683
Carlisle	3,065,296	850,111	2,215,185

TABLE I - CONTINUED

Municipality	Gross Amount to be Raised	Total Receipts and Available Funds	Tax Levy
Carver	\$ 4,156,745	\$ 1,256,048	\$ 2,900,697
Charlemont	549,223	179,899	369,324
Charlton	2,634,894	1,600,927	1,033,967
Chatham	5,549,583	1,712,463	3,837,120
Chelmsford	24,143,290	8,058,052	16,085,238
Chelsea	22,724,509	7,981,276	14,743,233
Cheshire	1,349,822	909,068	440,754
Chester	746,884	350,553	396,331
Chesterfield	617,121	213,912	403,209
Chicopee	40,645,221	18,606,716	22,038,505
Chilmark	791,669	129,409	662,260
Clarksburg	1,022,268	638,524	383,744
Clinton	7,801,763	4,259,119	3,542,644
Cohasset	7,336,425	2,382,607	4,953,818
Celrain	781,203	219,644	561,559
Concord	16,609,142	3,532,370	13,076,772
Conway	730,923	232,672	498,251
Cummington	407,921	161,220	246,701
Dalton	3,681,562	811,624	2,869,938
Danvers	34,438,697	18,832,046	15,606,651
Dartmouth	14,579,717	5,870,540	8,709,177
Dedham	20,790,630	5,624,213	15,166,417
Deerfield	2,136,127	744,964	1,391,163
Dennis	8,654,020	2,672,779	5,981,241
Dighton	3,381,934	1,314,098	2,067,836
Douglas	2,340,409	1,128,527	1,211,882
Dover	4,711,419	1,175,498	3,535,921
Dracut	12,555,193	5,622,753	6,932,440
Dudley	3,368,329	2,109,946	1,258,383
Dunstable	1,073,063	409,192	663,871
Duxbury	12,676,677	4,199,718	8,476,959
East Bridgewater	7,853,030	3,074,125	4,778,905
East Brookfield	972,566	398,097	574,469
East Longmeadow	10,065,475	3,414,780	6,650,695
Eastham	2,990,814	611,297	2,379,517
Easthampton	9,501,637	3,921,072	5,580,565
Easton	11,492,436	3,597,437	7,894,999
Edgartown	2,807,295	938,888	1,868,407
Egremont	631,197	164,957	466,240
Erving	1,607,072	491,818	1,115,254
Essex	2,136,202	732,206	1,403,996
Everett	37,091,487	9,082,569	28,008,918
Fairhaven	10,096,909	4,069,975	6,026,934
Fall River	70,284,290	36,688,844	33,595,446
Falmouth	20,846,099	7,351,593	13,494,506
Fitchburg	29,310,775	12,914,925	16,395,850
Florida	756,807	249,894	506,913
Foxborough	11,394,655	4,599,586	6,795,069
Framingham	56,245,612	17,646,823	38,598,789
Franklin	14,651,392	6,382,118	8,269,274
Freetown	3,907,157	1,232,837	2,674,320

TABLE I - CONTINUED

Municipality	Gross Amount to be Raised	Total Receipts and Available Funds	Tax Levy
Gardner	\$ 11,635,630	\$ 5,880,872	\$ 5,754,758
Gay Head	307,615	104,304	203,311
Georgetown	4,450,290	1,800,293	2,649,997
Gill	729,484	257,025	472,459
Gloucester	23,977,416	6,916,869	17,060,547
Goshen	434,506	151,725	282,781
Gosnold	138,284	80,852	57,432
Grafton	7,385,964	3,477,620	3,908,344
Granby	4,041,869	1,429,776	2,612,093
Granville	826,142	271,018	555,124
Great Barrington	4,519,315	1,583,471	2,935,844
Greenfield	13,695,833	4,783,546	8,912,287
Groton	3,557,164	1,250,467	2,306,697
Groveland	3,563,949	1,559,442	2,004,507
Hadley	3,140,696	1,755,899	1,384,797
Halifax	3,085,164	1,329,375	1,755,789
Hamilton	4,563,970	1,347,344	3,216,626
Hampden	3,056,813	1,192,767	1,864,046
Hancock	454,275	244,560	209,715
Hanover	11,100,278	4,299,183	6,801,095
Hanson	6,577,478	2,769,812	3,807,666
Hardwick	1,237,398	590,233	647,165
Harvard	3,356,415	993,835	2,362,580
Harwich	8,443,224	3,024,062	5,419,162
Hatfield	2,070,421	1,166,879	903,542
Haverhill	45,874,219	24,725,160	21,149,059
Hawley	191,421	134,420	57,001
Heath	428,603	120,948	307,655
Hingham	17,553,306	4,820,408	12,732,898
Hinsdale	827,313	245,886	581,427
Holbrook	8,675,794	3,418,960	5,256,834
Holden	8,650,654	3,482,465	5,168,189
Holland	1,096,617	445,552	651,065
Holliston	10,658,554	3,716,655	6,941,899
Holyoke	33,193,248	18,278,172	14,915,076
Hopedale	3,064,414	1,042,140	2,022,274
Hopkinton	5,076,914	1,726,174	3,350,740
Hubbardston	1,210,325	542,358	667,967
Hudson	12,839,533	4,894,377	7,945,156
Hull	11,283,175	4,235,324	7,047,851
Huntington	1,140,486	526,307	614,179
Ipswich	9,694,752	3,655,783	6,038,969
Kingston	4,655,470	1,729,205	2,926,265
Lakeville	3,355,861	1,120,586	2,235,275
Lancaster	3,542,197	1,691,235	1,850,962
Lanesborough	2,158,565	772,761	1,385,804
Lawrence	43,302,514	21,056,432	22,246,082
Lee	4,751,882	1,911,668	2,840,214
Leicester	5,162,384	2,809,550	2,352,834
Lenox	4,106,577	1,327,883	2,778,694
Leominster	23,273,957	10,694,757	12,579,200

TABLE I - CONTINUED

Municipality	Gross Amount to be Raised	Total Receipts and Available Funds	Tax Levy
Leverett	\$ 788,519	\$ 230,172	\$ 558,347
Lexington	32,571,836	8,825,428	23,746,408
Leyden	325,359	98,686	226,673
Lincoln	5,803,002	1,945,828	3,857,174
Littleton	5,413,351	1,916,091	3,497,260
Longmeadow	14,167,480	4,330,571	9,836,909
Lowell	62,566,900	31,127,357	31,439,543
Ludlow	11,426,957	4,549,085	6,877,872
Lunenburg	5,942,736	2,405,696	3,537,040
Lynn	73,253,458	27,754,991	45,498,467
Lynnfield	9,387,369	2,883,681	6,503,688
Malden	43,005,889	16,887,839	26,118,050
Manchester	5,195,799	1,272,644	3,923,155
Mansfield	10,381,339	4,317,767	6,063,572
Marblehead	20,129,455	6,700,426	13,429,029
Marion	3,043,567	873,439	2,170,128
Marlborough	23,694,641	8,040,156	15,654,485
Marshfield	18,331,208	5,857,015	12,474,193
Mashpee	4,034,476	1,124,691	2,909,785
Mattapoisett	4,031,430	1,169,027	2,862,403
Maynard	8,528,136	3,065,874	5,462,262
Medfield	8,792,659	2,878,621	5,914,038
Medford	44,874,124	14,476,412	30,397,712
Medway	7,289,641	2,676,155	4,613,486
Melrose	24,794,472	9,416,626	15,377,846
Mendon	1,405,284	541,736	863,548
Merrimac	3,036,202	1,574,393	1,461,809
Methuen	24,389,246	10,233,275	14,155,971
Middleborough	11,501,197	5,188,255	6,312,942
Middlefield	224,688	103,604	121,084
Middleton	5,405,181	3,172,023	2,233,158
Milford	17,497,536	8,240,359	9,257,177
Millbury	7,900,133	3,533,337	4,366,796
Millis	5,866,956	1,827,749	4,039,207
Millville	942,606	657,302	285,304
Milton	20,182,094	5,082,028	15,100,066
Monroe	232,796	118,087	114,709
Monson	4,341,675	2,235,607	2,106,068
Montague	5,379,856	2,241,793	3,138,063
Monterey	549,474	258,455	291,019
Montgomery	349,869	154,376	195,493
Mount Washington	125,001	81,332	43,669
Nahant	2,975,716	902,621	2,073,095
Nantucket	7,111,952	2,149,153	4,962,799
Natick	26,393,735	7,753,310	18,640,425
Needham	32,412,980	13,700,621	18,712,359
New Ashford	106,100	67,965	38,135
New Bedford	72,239,594	31,075,107	41,164,487
New Braintree	486,462	253,962	232,500
New Marlborough	613,257	280,997	332,260
New Salem	489,765	280,229	209,536

TABLE I - CONTINUED

Municipality	Gross Amount to be Raised	Total Receipts and Available Funds	Tax Levy
Newbury	\$ 3,016,595	\$ 846,224	\$ 2,170,371
Newburyport	11,835,390	4,187,587	7,647,803
Newton	89,523,787	21,170,456	68,353,331
Norfolk	4,167,559	1,531,150	2,636,409
North Adams	11,919,628	7,344,577	4,575,051
North Andover	12,100,559	3,939,543	8,161,016
North Attleborough	13,141,948	4,981,043	8,160,905
North Brookfield	2,775,379	1,671,272	1,104,107
North Reading	9,668,603	3,301,930	6,366,673
Northampton	20,926,341	9,672,581	11,253,760
Northborough	7,933,103	2,582,792	5,350,311
Northbridge	6,621,888	3,362,929	3,258,959
Northfield	1,659,370	577,135	1,082,235
Norton	8,895,418	3,225,224	5,670,194
Norwell	9,429,363	3,366,750	6,062,613
Norwood	33,988,555	18,805,039	15,183,516
Oak Bluffs	2,625,540	798,006	1,827,534
Oakham	669,826	341,863	327,963
Orange	3,676,252	2,071,037	1,605,215
Orleans	4,867,485	1,534,715	3,332,770
Otis	761,431	269,339	492,092
Oxford	7,939,819	4,164,138	3,775,681
Palmer	6,599,511	2,667,322	3,932,189
Parson	2,190,097	712,710	1,477,387
Peabody	41,698,802	16,889,347	24,809,455
Pelham	807,372	284,892	522,480
Pembroke	10,324,028	3,773,640	6,550,388
Pepperell	4,568,803	2,382,513	2,186,290
Peru	310,331	143,134	167,197
Petersham	782,111	297,945	484,166
Phillipston	298,597	159,490	139,107
Pittsfield	41,095,921	15,504,029	25,591,892
Plainfield	394,899	180,554	214,345
Plainville	3,772,869	1,329,304	2,443,565
Plymouth	30,093,197	9,070,895	21,022,302
Plympton	1,305,853	410,219	895,634
Princeton	1,658,785	699,272	959,513
Provincetown	5,150,892	1,928,037	3,222,855
Quincy	106,938,790	51,730,699	55,208,091
Randolph	22,551,530	8,748,058	13,803,472
Raynham	5,909,116	1,943,912	3,965,204
Reading	20,354,706	7,139,974	13,214,732
Rehoboth	4,910,658	1,612,773	3,297,885
Revere	36,039,075	10,739,684	25,299,391
Richmond	966,649	307,374	659,275
Rocheater	1,808,314	560,087	1,248,227
Rockland	12,536,238	5,684,990	6,851,248
Rockport	5,293,703	1,634,148	3,659,555
Rowe	1,061,642	144,616	917,026
Rowley	2,568,503	903,624	1,664,879
Royalston	373,735	179,233	194,502

TABLE I - CONTINUED

Municipality	Gross Amount to be Raised	Total Receipts and Available Funds	Tax Levy
Russell	\$ 731,173	\$ 257,162	\$ 474,011
Rutland	2,291,392	1,088,544	1,202,848
Salem	41,586,466	17,106,466	24,480,000
Salisbury	4,452,914	1,370,930	3,081,984
Sandisfield	559,026	188,136	370,890
Sandwich	9,148,131	3,955,241	5,192,890
Saugus	20,715,010	6,469,373	14,245,637
Savoy	381,915	216,854	165,061
Scituate	17,060,528	5,186,426	11,874,102
Seekonk	8,350,509	2,556,393	5,794,116
Sharon	12,385,891	3,817,205	8,568,686
Sheffield	1,330,324	439,535	890,789
Shelburne	1,083,271	315,223	768,048
Sherborn	4,320,053	781,160	3,538,893
Shirley	2,311,110	1,469,345	841,765
Shrewsbury	14,555,116	5,985,309	8,569,807
Shutesbury	602,898	214,628	388,270
Somerset	16,105,474	4,050,140	12,055,334
Somerville	59,802,146	22,454,205	37,347,941
South Hadley	9,440,357	3,743,562	5,696,795
Southampton	2,155,297	830,654	1,324,643
Southborough	5,816,681	2,010,815	3,805,866
Southbridge	9,219,223	4,694,755	4,524,468
Southwick	4,792,315	2,090,366	2,701,949
Spencer	5,328,512	3,111,329	2,217,183
Springfield	129,041,627	68,003,139	61,038,488
Sterling	3,497,722	1,553,934	1,943,788
Stockbridge	1,538,737	491,950	1,046,787
Steneham	17,256,921	4,857,746	12,399,175
Stoughton	18,790,107	7,037,727	11,752,380
Stow	4,030,427	933,599	3,096,828
Sturbridge	4,516,989	1,792,228	2,724,761
Sudbury	14,348,614	3,770,462	10,578,152
Sunderland	1,154,403	521,415	632,988
Sutton	3,567,282	1,625,622	1,941,660
Swampscott	13,544,330	3,477,247	10,067,083
Swansea	8,961,526	3,780,745	5,180,781
Taunton	28,824,830	13,468,376	15,356,454
Templeton	1,696,734	1,118,635	578,099
Tewksbury	18,947,155	6,375,710	12,571,445
Tisbury	2,864,626	666,562	2,198,064
Tolland	308,408	230,757	77,651
Topsfield	4,489,789	1,607,806	2,881,983
Townsend	3,694,714	1,933,803	1,760,911
Truro	1,812,046	688,499	1,123,547
Tyngsborough	3,622,212	1,621,561	2,000,651
Tyringham	257,716	87,611	170,105
Upton	2,118,189	957,040	1,161,149
Uxbridge	4,981,827	2,606,095	2,375,732
Wakefield	22,626,111	7,816,267	14,809,844
Wales	808,405	320,793	487,612

TABLE I - CONTINUED

Municipality	Gross Amount to be Raised	Total Receipts and Available Funds	Tax Levy
Walpole	\$ 17,096,728	\$ 6,529,641	\$ 10,567,087
Waltham	49,919,496	15,448,486	34,471,010
Ware	4,930,332	2,368,018	2,562,314
Wareham	12,830,956	4,160,482	8,670,474
Warren	2,092,675	1,007,818	1,084,857
Warwick	376,627	212,560	164,067
Washington	323,693	253,296	70,397
Watertown	31,327,700	8,903,129	22,424,571
Wayland	13,940,247	4,000,017	9,940,230
Webster	8,753,118	4,828,203	3,924,915
Wellesley	29,090,016	9,125,937	19,964,079
Wellfleet	2,360,121	757,127	1,602,994
Wendell	528,326	302,399	225,927
Wenham	2,429,908	629,608	1,800,300
West Boylston	4,323,541	1,470,913	2,852,628
West Bridgewater	5,326,914	1,866,446	3,460,468
West Brookfield	1,736,790	793,733	943,057
West Newbury	2,135,797	939,562	1,196,235
West Springfield	19,408,826	5,536,651	13,872,175
West Stockbridge	640,563	206,799	433,764
West Tisbury	1,039,574	607,575	431,999
Westborough	10,574,908	3,560,248	7,014,660
Westfield	22,649,160	8,330,555	14,318,605
Westford	10,016,842	4,208,272	5,808,570
Westhampton	681,308	253,754	427,554
Westminster	2,762,061	1,009,537	1,752,524
Weston	13,924,593	3,895,599	10,028,994
Westport	7,899,339	3,914,074	3,985,265
Westwood	13,688,402	3,324,352	10,364,050
Weymouth	48,259,213	16,885,718	31,373,495
Whately	651,591	170,818	480,773
Whitman	9,771,846	3,673,586	6,098,260
Wilbraham	9,853,135	4,080,657	5,772,478
Williamsburg	1,377,523	525,811	851,712
Williamstown	5,276,897	1,681,430	3,595,467
Wilmington	17,007,958	4,879,365	12,128,593
Winchendon	4,904,342	3,023,223	1,881,119
Winchester	21,278,839	5,897,319	15,381,520
Windsor	472,162	259,225	212,937
Winthrop	12,760,723	5,782,432	6,978,291
Woburn	30,218,155	7,040,411	23,177,744
Worcester	160,934,593	85,364,146	75,570,447
Worthington	474,446	202,830	271,616
Wrentham	5,181,307	1,833,130	3,348,177
Yarmouth	13,046,929	4,217,383	8,829,546
TOTALS	\$5,033,227,044	\$2,002,659,954	\$3,030,567,090

TABLE II - LOCAL TAX; EQUALIZED VALUATIONS
AND TAX LEVIES, PER CAPITA OF EACH

<u>Municipality</u>	<u>Popu- lation</u>	<u>1978 Equalized Valuation In Thousands</u>	<u>1979 Tax Levy In Thousands</u>	<u>1978 Equalized Valuation Per Capita</u>	<u>1979 Tax Levy Per Capita</u>
Abington	13,456	\$ 133,200	\$ 5,500	\$ 9,899	\$ 409
Acton	18,209	338,800	10,503	18,606	577
Acushnet	8,439	84,470	2,909	10,009	345
Adams	11,270	82,050	2,464	7,280	219
Agawam	24,305	300,700	10,160	12,372	418
Alford	337	10,610	114	31,484	338
Amesbury	13,752	109,000	5,712	7,926	415
Amherst	22,308	231,700	7,433	10,386	333
Andover	26,050	507,100	16,543	19,466	635
Arlington	50,223	611,500	30,544	12,176	608
Ashburnham	3,834	45,780	1,400	11,941	365
Ashby	2,348	22,570	772	9,612	329
Ashfield	1,420	28,030	456	19,739	321
Ashland	8,906	123,900	5,673	13,912	637
Athol	10,849	78,170	950	7,205	88
Attleboro	32,650	365,600	15,404	11,198	472
Auburn	15,626	189,800	6,567	12,146	420
Avon	5,315	74,580	2,949	14,032	555
Ayer	6,718	63,600	2,118	9,467	315
Barnstable	26,699	926,300	17,237	34,694	646
Barre	3,983	47,970	1,004	12,044	252
Becket	1,153	37,210	594	32,272	515
Bedford	12,314	260,500	9,269	21,155	753
Belchertown	6,361	73,510	2,113	11,556	332
Bellingham	14,461	122,900	4,738	8,499	328
Belmont	27,660	467,100	17,566	16,887	635
Berkley	2,300	25,020	829	10,878	360
Berlin	2,280	27,770	1,022	12,180	448
Bernardston	1,776	23,360	701	13,153	395
Beverly	37,382	461,600	20,231	12,348	541
Billerica	35,831	417,700	19,931	11,658	556
Blackstone	6,486	51,520	1,841	7,943	284
Blandford	954	17,650	313	18,501	328
Bolton	2,427	50,950	1,244	20,993	513
Boston	637,986	3,831,000	436,252	6,005	684
Bourne	11,362	257,800	6,050	22,690	532
Boxborough	2,642	47,910	1,365	18,134	517
Boxford	4,565	108,000	2,589	23,658	567
Boylston	3,326	46,570	1,469	14,002	442
Braintree	36,822	577,200	24,562	15,675	667
Brewster	3,709	197,600	2,951	53,276	796
Bridgewater	13,613	152,200	6,088	11,180	447
Brimfield	2,170	31,300	776	14,424	358
Brockton	95,688	834,500	48,588	8,721	508
Brookfield	2,175	23,910	699	10,993	321
Brookline	53,150	734,300	45,402	13,816	854
Buckland	1,889	19,830	632	10,498	335
Burlington	24,306	455,300	19,381	18,732	797
Cambridge	102,095	917,000	64,466	8,982	631
Canton	18,114	277,100	11,625	15,298	642
Carlisle	3,178	76,820	2,215	24,172	697

TABLE II - CONTINUED

Municipality	Popu- lation	1978 Equalized Valuation In Thousands	1979 Tax Levy In Thousands	1978 Equalized Valuation Per Capita	1979 Tax Levy Per Capita
Carver	4,280	\$ 70,660	\$ 2,901	\$ 16,509	\$ 678
Charlemont	1,050	19,500	369	18,571	351
Charlton	5,598	59,460	1,034	10,622	185
Chatham	6,027	324,700	3,837	53,874	637
Chelmsford	31,749	422,900	16,085	13,320	507
Chelsea	25,066	136,300	14,743	5,438	588
Cheshire	3,199	34,070	441	10,650	138
Chester	1,114	13,230	396	11,876	355
Chesterfield	887	15,100	403	17,024	454
Chicopee	58,431	453,300	22,039	7,758	377
Chilmark	401	97,820	662	243,940	1,651
Clarksburg	1,958	18,110	384	9,249	196
Clinton	13,015	128,600	3,543	9,881	272
Cohasset	7,785	149,600	4,954	19,216	636
Colrain	1,493	25,650	562	17,180	376
Concord	17,270	379,300	13,077	21,963	757
Conway	1,152	17,680	498	15,347	432
Cummington	651	9,653	247	14,828	379
Dalton	7,504	96,770	2,870	12,896	382
Danvers	25,007	423,400	15,607	16,931	624
Dartmouth	21,586	320,600	8,709	14,852	403
Dedham	26,924	397,200	15,166	14,753	563
Deerfield	4,255	78,090	1,391	18,353	327
Dennis	9,351	471,000	5,981	50,369	640
Dighton	5,076	73,100	2,068	14,401	407
Douglas	3,174	35,340	1,212	11,134	382
Dover	4,923	153,900	3,536	31,261	718
Dracut	20,287	174,400	6,932	8,597	342
Dudley	7,857	78,760	1,258	10,024	160
Dunstable	1,534	24,820	664	16,180	433
Duxbury	10,601	220,800	8,477	20,828	800
East Bridgewater	9,485	105,000	4,779	11,070	504
East Brookfield	1,980	19,440	574	9,818	290
East Longmeadow	13,132	210,100	6,651	15,999	506
Eastham	3,069	163,300	2,380	53,210	775
Easthampton	15,084	150,800	5,581	9,997	370
Easton	13,138	197,900	7,895	15,063	601
Edgartown	2,141	210,000	1,868	98,085	872
Egremont	1,220	32,560	466	26,689	382
Erving	1,308	81,160	1,115	62,049	852
Essex	2,872	50,360	1,404	17,535	489
Everett	39,713	709,700	28,009	17,871	705
Fairhaven	16,005	143,000	6,027	8,935	377
Fall River	100,339	474,000	33,595	4,724	335
Falmouth	20,648	596,000	13,495	28,865	654
Fitchburg	39,070	302,800	16,396	7,750	420
Florida	720	31,150	507	43,264	704
Foxborough	14,690	193,800	6,795	13,193	463
Framingham	65,564	903,800	38,599	13,785	589
Franklin	18,379	185,700	8,269	10,104	450
Freetown	5,417	93,650	2,674	17,288	494

TABLE II - CONTINUED

<u>Municipality</u>	<u>Popu- lation</u>	1978 Equalized Valuation In Thousands	1979 Tax Levy In Thousands	1978 Equalized Valuation Per Capita	1979 Tax Levy Per Capita
Gardner	19,349	\$ 137,900	\$ 5,755	\$ 7,127	\$ 297
Gay Head	146	22,220	203	152,192	1,390
Georgetown	5,912	70,420	2,650	11,911	448
Gill	1,276	16,190	472	12,688	370
Gloucester	27,209	382,400	17,061	14,054	627
Goshen	621	13,000	283	20,934	456
Gosnold	100	4,911	57	49,110	570
Grafton	10,630	113,900	3,908	10,715	368
Granby	5,609	55,080	2,612	9,820	466
Granville	1,183	26,330	555	22,257	469
Great Barrington	7,068	103,900	2,936	14,700	415
Greenfield	19,087	185,200	8,912	9,703	467
Groton	5,497	79,040	2,307	14,379	420
Groveland	5,253	57,580	2,004	10,961	381
Hadley	3,802	66,230	1,385	17,420	364
Halifax	4,684	53,590	1,756	11,441	375
Hamilton	6,675	117,400	3,217	17,588	482
Hampden	4,751	61,210	1,864	12,884	392
Hancock	697	15,390	210	22,080	301
Hanover	10,533	164,900	6,801	15,656	646
Hanson	8,331	94,640	3,808	11,360	457
Hardwick	2,172	19,920	647	9,171	298
Harvard	3,514	80,390	2,363	22,877	672
Harwich	7,786	292,800	5,419	37,606	696
Hatfield	3,090	37,430	904	12,113	293
Haverhill	44,399	389,000	21,149	8,761	476
Hawley	267	4,273	57	16,004	213
Heath	423	12,400	308	29,314	728
Hingham	19,544	348,000	12,733	17,806	652
Hinsdale	1,749	22,990	581	13,145	332
Holbrook	11,849	129,900	5,257	10,963	444
Holden	13,629	172,000	5,168	12,620	379
Holland	1,347	29,000	651	21,529	483
Holliston	12,921	179,900	6,942	13,923	537
Holyoke	46,790	262,600	14,915	5,612	319
Hopedale	4,014	47,700	2,022	11,883	504
Hopkinton	6,405	111,600	3,351	17,424	523
Hubbardston	1,647	22,640	668	13,746	406
Hudson	16,827	169,700	7,945	10,085	472
Hull	10,572	112,100	7,048	10,603	667
Huntington	1,730	17,700	614	10,231	355
Ipswich	11,551	156,800	6,039	13,575	523
Kingston	6,776	96,190	2,926	14,196	432
Lakeville	5,118	71,920	2,235	14,052	437
Lancaster	5,673	63,070	1,851	11,118	326
Lanesborough	3,237	41,550	1,386	12,836	428
Lawrence	67,515	387,830	22,246	5,744	329
Lee	6,319	72,730	2,840	11,510	449
Leicester	8,887	74,800	2,353	8,417	265
Lenox	5,718	93,800	2,779	16,404	486
Leominster	35,429	332,300	12,579	9,379	355

TABLE II - CONTINUED

Municipality	Population	1978 Equalized Valuation In Thousands	1979 Tax Levy In Thousands	1978 Equalized Valuation Per Capita	1979 Tax Levy Per Capita
Leverett	1,281	\$ 18,440	\$ 558	\$ 14,395	\$ 436
Lexington	32,477	666,900	23,746	20,535	731
Leyden	452	8,843	227	19,564	502
Lincoln	6,374	146,200	3,857	22,937	605
Littleton	6,629	103,200	3,497	15,568	528
Longmeadow	16,676	284,300	9,837	17,048	590
Lowell	91,177	582,300	31,440	6,386	345
Ludlow	18,183	207,100	6,878	11,390	378
Lunenburg	8,175	100,100	3,537	12,245	433
Lynn	80,240	559,000	45,499	6,967	567
Lynnfield	12,009	235,500	6,504	19,610	542
Malden	55,814	444,900	26,118	7,971	468
Manchester	5,542	141,200	3,923	25,478	708
Mansfield	12,447	171,200	6,064	13,754	487
Marblehead	21,574	467,900	13,429	21,688	622
Marion	3,764	100,100	2,170	26,594	577
Marlborough	30,249	342,000	15,654	11,306	518
Marshfield	19,450	306,700	12,474	15,769	641
Mashpee	2,496	154,100	2,910	61,739	1,166
Mattapoisett	5,376	93,580	2,862	17,407	532
Maynard	9,901	125,900	5,462	12,716	552
Medfield	10,031	147,400	5,914	14,694	590
Medford	60,702	585,900	30,398	9,652	501
Medway	8,166	121,400	4,613	14,867	565
Melrose	32,213	339,000	15,378	10,524	477
Mendon	2,714	39,580	864	14,584	318
Merrimac	4,202	36,800	1,462	8,758	348
Methuen	35,516	367,100	14,156	10,336	399
Middleborough	14,146	154,100	6,313	10,894	446
Middlefield	307	7,482	121	24,371	394
Middleton	4,032	67,570	2,233	16,758	554
Milford	23,366	227,500	9,257	9,736	396
Millbury	12,121	92,260	4,367	7,612	360
Millis	6,534	83,440	4,039	12,770	618
Millville	1,744	12,960	285	7,431	163
Milton	27,214	380,000	15,100	13,963	555
Monroe	186	3,538	115	19,022	618
Monson	7,376	68,000	2,106	9,219	286
Montague	8,321	84,180	3,138	10,117	377
Monterey	758	25,920	291	34,195	184
Montgomery	600	9,433	196	15,722	327
Mount Washington	78	2,848	44	36,513	564
Nahant	4,229	62,480	2,073	14,774	490
Nantucket	5,559	314,000	4,963	56,485	893
Natick	31,102	479,500	18,640	15,417	599
Needham	29,936	579,446	18,712	19,356	625
New Ashford	160	8,635	38	53,969	238
New Bedford	100,345	598,729	41,164	5,967	410
New Braintree	700	7,565	233	10,807	333
New Marlborough	1,087	33,970	332	31,251	305
New Salem	643	8,364	210	13,008	327

TABLE II - CONTINUED

Municipality	Population	1978	1979	1978	1979
		Equalized Valuation In Thousands	Tax Levy In Thousands	Equalized Valuation Per Capita	Tax Levy Per Capita
Newbury	4,239	\$ 54,820	\$ 2,170	\$ 12,932	\$ 512
Newburyport	16,341	179,900	7,648	11,009	468
Newton	89,183	1,345,000	68,353	15,081	766
Norfolk	5,960	76,790	2,636	12,884	442
North Adams	18,424	118,400	4,575	6,426	248
North Andover	15,864	301,400	8,161	18,999	514
North Attleborough	19,120	226,400	8,161	11,841	427
North Brookfield	4,150	38,010	1,104	9,159	266
North Reading	12,125	168,900	6,367	13,930	525
Northampton	27,695	269,200	11,254	9,720	406
Northborough	10,563	150,100	5,350	14,210	506
Northbridge	12,165	100,600	3,259	8,270	268
Northfield	2,470	45,180	1,082	18,291	438
Norton	9,869	128,400	5,670	13,010	575
Norwell	8,999	140,600	6,063	15,624	674
Norwood	31,316	422,900	15,184	13,504	485
Oak Bluffs	1,724	89,250	1,828	51,769	1,060
Oakham	846	13,000	328	15,366	388
Orange	6,445	44,740	1,605	6,942	249
Orleans	4,369	266,100	3,333	60,906	763
Otis	898	34,530	492	38,452	548
Oxford	10,822	111,000	3,776	10,257	349
Palmer	11,755	128,500	3,932	10,932	334
Paxton	3,706	53,260	1,477	14,371	399
Peabody	45,503	564,000	24,809	12,395	545
Pelham	1,153	19,590	523	16,990	453
Pembroke	12,374	144,300	6,550	11,662	529
Pepperell	6,745	78,890	2,186	11,696	324
Peru	464	11,240	167	24,224	360
Petersham	1,099	19,310	484	17,571	440
Phillipston	962	16,230	139	16,871	144
Pittsfield	55,299	602,400	25,592	10,894	463
Plainfield	366	7,655	214	20,915	585
Plainville	5,463	79,630	2,444	14,576	447
Plymouth	26,907	660,800	21,022	24,559	781
Plympton	1,679	29,940	896	17,832	534
Princeton	2,072	32,260	960	15,569	463
Provincetown	3,947	113,800	3,223	28,832	817
Quincy	91,487	975,500	55,208	10,663	603
Randolph	29,206	318,000	13,804	10,888	473
Raynham	7,720	110,300	3,965	14,288	514
Reading	23,696	324,400	13,215	13,690	558
Rehoboth	7,009	103,500	3,298	14,767	471
Revere	41,292	349,300	25,299	8,459	613
Richmond	1,689	31,480	659	18,638	390
Rochester	2,284	38,540	1,248	16,874	546
Rockland	17,028	144,300	6,851	8,474	402
Rockport	6,284	164,100	3,660	26,114	582
Rowe	313	125,700	917	401,597	2,930
Rowley	3,455	46,780	1,665	13,540	482
Royalston	878	12,540	195	14,282	222

TABLE II - CONTINUED

Municipality	Popu- lation	1978	1979	1978	1979
		Equalized Valuation In Thousands	Tax Levy In Thousands	Equalized Valuation Per Capita	Tax Levy Per Capita
Russell	1,580	\$ 16,070	\$ 474	\$ 10,171	\$ 300
Rutland	3,692	41,480	1,203	11,235	326
Salem	38,545	477,500	24,480	12,388	635
Salisbury	4,967	88,720	3,082	17,862	620
Sandisfield	660	16,260	371	24,636	562
Sandwich	6,358	349,000	5,193	54,891	817
Saugus	24,716	366,100	14,246	14,812	576
Savoy	467	9,921	165	21,244	353
Scituate	17,829	277,200	11,874	15,548	666
Seekonk	11,351	190,400	5,794	16,774	510
Sharon	13,592	206,500	8,569	15,193	630
Sheffield	2,723	53,440	891	19,625	327
Shelburne	1,976	22,820	768	11,549	389
Sherborn	4,116	94,120	3,539	22,867	860
Shirley	4,740	36,000	842	7,595	178
Shrewsbury	21,965	279,600	8,570	12,729	390
Shutesbury	790	17,520	388	22,177	491
Somerset	19,205	511,500	12,055	26,634	628
Somerville	80,596	518,000	37,348	6,427	463
South Hadley	16,568	173,200	5,697	10,454	344
Southampton	3,770	49,400	1,325	13,103	351
Southborough	6,326	126,600	3,806	20,013	602
Southbridge	16,910	133,100	4,524	7,871	268
Southwick	7,028	79,310	2,702	11,285	384
Spencer	9,895	80,150	2,217	8,100	224
Springfield	168,785	1,037,300	61,038	6,146	362
Sterling	4,901	74,600	1,944	15,221	397
Stockbridge	2,228	58,400	1,047	26,212	470
Stoneham	21,564	301,800	12,399	13,996	575
Stoughton	25,717	326,800	11,752	12,708	457
Stow	4,688	80,600	3,097	17,193	661
Sturbridge	5,522	87,420	2,725	15,831	493
Sudbury	14,951	294,400	10,578	19,691	708
Sunderland	2,763	36,470	633	13,199	229
Sutton	4,969	63,750	1,942	12,830	391
Swampscott	14,329	223,200	10,067	15,577	703
Swansea	15,052	170,100	5,181	11,301	344
Taunton	42,148	313,200	15,356	7,431	364
Templeton	6,079	53,310	578	8,770	095
Tewksbury	24,049	287,200	12,571	11,942	523
Tisbury	2,754	100,300	2,198	36,420	798
Tolland	215	16,430	78	76,419	363
Topsfield	5,913	109,700	2,882	18,552	487
Townsend	5,125	64,040	1,761	12,496	344
Truro	1,260	94,150	1,123	74,722	891
Tyngsborough	4,870	64,000	2,001	13,142	411
Tyringham	328	13,450	170	41,006	518
Upton	3,777	37,820	1,161	10,013	307
Uxbridge	8,528	77,750	2,376	9,117	279
Wakefield	26,041	330,700	14,810	12,699	569
Wales	1,033	13,050	487	12,633	472

TABLE II - CONTINUED

Municipality	Popu- lation	1978	1979	1978	1979
		Equalized Valuation In Thousands	Tax Levy In Thousands	Equalized Valuation Per Capita	Tax Levy Per Capita
Walpole	18,504	\$267,900	\$ 10,567	\$ 14,478	\$ 571
Waltham	56,757	810,000	34,471	14,271	607
Ware	8,679	76,940	2,562	8,865	295
Wareham	15,078	244,200	8,670	16,196	575
Warren	3,456	30,000	1,085	8,681	314
Warwick	582	10,600	164	18,213	282
Washington	486	8,752	70	18,008	144
Watertown	36,075	417,000	22,425	11,559	622
Wayland	13,282	259,600	9,940	19,545	748
Webster	14,444	109,400	3,925	7,574	272
Wellesley	26,593	608,900	19,964	22,897	751
Wellfleet	1,973	168,100	1,603	85,200	812
Wendell	631	12,210	226	19,350	358
Wenham	3,359	68,590	1,800	20,420	536
West Boylston	6,284	86,640	2,853	13,787	454
West Bridgewater	6,429	82,270	3,460	12,797	538
West Brookfield	2,927	39,380	943	13,454	322
West Newbury	2,626	39,140	1,196	14,905	455
West Springfield	28,249	385,300	13,872	13,639	491
West Stockbridge	1,355	22,540	434	16,635	320
West Tisbury	685	30,820	432	44,993	631
Westborough	13,954	228,900	7,015	16,404	503
Westfield	32,863	390,600	14,319	11,886	436
Westford	12,951	168,400	5,809	13,003	449
Westhampton	946	21,080	428	22,283	452
Westminster	4,525	87,910	1,753	19,428	387
Weston	11,478	316,400	10,029	27,566	874
Westport	12,636	188,000	3,985	14,878	315
Westwood	14,019	296,700	10,364	21,164	739
Weymouth	56,854	626,200	31,373	11,014	552
Whately	1,171	19,950	481	17,037	411
Whitman	13,476	135,200	6,098	10,033	453
Wilbraham	13,139	192,700	5,772	14,666	439
Williamsburg	2,292	25,400	852	11,082	372
Williamstown	8,247	105,400	3,595	12,780	436
Wilmington	17,656	280,500	12,129	15,887	687
Winchendon	6,855	49,080	1,881	7,160	274
Winchester	22,672	368,400	15,382	16,249	678
Windsor	569	13,170	213	23,146	374
Winthrop	20,359	181,800	6,978	8,930	343
Woburn	35,329	520,700	23,178	14,739	656
Worcester	172,342	1,141,000	75,570	6,621	438
Worthington	810	18,880	272	23,309	336
Wrentham	7,342	89,720	3,348	12,220	456
Yarmouth	17,427	503,600	8,830	28,898	507
TOTALS	\$5,789,478	\$68,604,908	\$3,030,567		

TABLE III

TOTAL ASSESSED REAL AND PERSONAL PROPERTY
(Valuations as of January 1, 1978)

<u>Municipality</u>	<u>Taxable Valuation</u>	<u>Exempt Valuation</u>	<u>Total Valuation</u>
Abington	\$ 152,787,700	\$ 16,015,591	\$ 168,803,291
Acron	357,241,214	16,061,242	373,302,456
Acushnet	11,276,215	2,402,101	13,678,316
Adams	53,557,700	11,291,150	64,848,850
Agawam	193,514,685	4,446,995	197,961,680
Alford	8,129,200	219,100	8,348,300
Amesbury	80,453,877	23,610,761	104,064,638
Amherst	244,515,200	257,881,190	502,396,390
Andover	266,818,600	69,802,221	336,620,821
Arlington	361,034,600	55,929,611	416,964,211
Ashburnham	46,654,390	7,542,847	54,197,237
Ashby	11,024,822	1,260,191	12,285,013
Ashfield	26,037,560	1,160,470	27,198,030
Ashland	118,186,650	14,259,643	132,446,293
Athol	17,583,619	7,429,355	25,012,974
Attleboro	211,445,975	60,680,613	272,126,588
Auburn	162,557,570	18,798,381	181,355,951
Avon	49,153,960	4,354,041	53,508,001
Ayer	16,808,000	12,025,616	28,833,616
Barnstable	811,170,000	132,325,668	943,495,668
Barre	47,787,790	9,323,651	57,111,441
Becket	38,800,176	3,694,065	42,494,241
Bedford	90,875,175	47,330,157	138,205,332
Belchertown	72,847,425	9,788,908	82,636,333
Bellingham	94,766,755	18,624,100	113,390,855
Belmont	262,169,800	50,687,389	312,857,189
Berkley	12,759,746	1,325,677	14,085,423
Berlin	12,777,000	1,936,842	14,713,842
Bernardston	21,905,777	1,451,290	23,357,067
Beverly	242,000,000	60,591,817	302,591,817
Billerica	63,676,760	17,741,714	81,418,474
Blackstone	33,472,930	10,092,490	43,565,420
Blandford	17,404,420	1,961,213	19,365,633
Bolton	25,088,310	5,299,025	30,387,335
Boston	1,725,000,000	2,091,630,200	3,816,630,200
Beurne	302,507,930	78,254,623	380,762,553
Buxborough	29,683,136	2,091,105	31,774,241
Buxford	18,968,720	16,475,460	35,444,180
Boylston	29,093,248	5,911,547	35,004,795
Braintree	551,951,400	88,186,726	640,138,126
Brewster	171,597,109	16,999,614	188,596,723
Bridgewater	144,943,360	81,113,457	226,056,817
Brimfield	7,610,959	1,333,911	8,944,870
Brockton	749,822,231	259,364,685	1,009,186,916
Brookfield	23,306,980	2,439,673	25,746,653
Brookline	454,017,000	113,646,472	567,663,472
Buckland	10,367,027	4,255,900	14,622,927
Burlington	261,901,710	58,375,976	320,277,686
Cambridge	341,811,400	320,418,653	662,230,053
Canton	191,826,900	83,252,533	275,079,433
Carlisle	82,043,880	4,633,030	86,676,910

TABLE III - CONTINUED

<u>Municipalities</u>	<u>Taxable Valuation</u>	<u>Exempt Valuation</u>	<u>Total Valuation</u>
Carver	\$ 10,904,875	\$ 3,896,930	\$ 14,801,805
Charlément	17,177,867	1,887,700	19,065,567
Charlton	11,981,080	10,018,922	22,000,002
Chatham	274,080,000	16,727,246	290,807,246
Chelmsford	279,743,275	36,065,716	315,808,991
Chelsea	58,273,650	41,239,863	99,513,513
Cheshire	40,068,500	5,313,250	45,381,750
Chester	12,010,015	1,325,900	13,335,915
Chesterfield	6,503,370	544,221	7,047,591
Chicopee	107,504,900	41,797,742	149,302,642
Chilmark	28,545,700	824,000	29,369,700
Clarksburg	16,684,525	1,491,200	18,175,725
Clinton	17,365,900	17,110,581	34,476,481
Cohasset	99,875,365	3,398,531	103,273,896
Colrain	14,038,985	668,170	14,707,155
Censord	361,236,800	115,256,609	476,493,409
Conway	5,136,610	512,000	5,648,610
Cumington	4,485,472	720,916	5,206,388
Dalton	94,096,350	10,711,096	104,807,446
Danvers	202,683,780	63,907,668	266,591,448
Dartmouth	263,914,450	78,713,426	342,627,876
Dedham	265,147,150	16,684,706	281,831,856
Deerfield	80,182,312	29,314,602	109,496,914
Dennis	460,095,450	21,653,867	481,749,317
Dighton	14,665,501	9,624,150	24,289,651
Douglas	31,073,896	3,528,151	34,602,047
Dover	144,323,305	27,505,890	171,829,195
Dracut	34,662,200	18,680,473	53,342,673
Dudley	20,973,050	9,040,410	30,013,460
Dunstable	3,073,475	382,590	3,456,065
Duxbury	220,754,150	23,266,462	244,020,612
East Bridgewater	70,278,020	9,192,805	79,470,825
East Brookfield	11,047,482	803,615	11,851,097
East Longmeadow	170,530,630	27,482,620	198,013,250
Eastham	166,399,810	44,106,569	210,506,379
Easthampton	152,892,020	20,793,439	173,685,459
Easton	190,240,775	73,971,636	264,212,411
Edgartown	77,850,305	3,944,520	81,794,825
Egremont	16,651,430	257,696	16,909,126
Erving	37,175,121	10,657,330	47,832,451
Essex	28,948,363	2,545,611	31,493,974
Everett	212,188,775	36,990,722	249,179,497
Fairhaven	28,563,670	16,715,878	45,279,548
Fall River	185,610,200	105,346,842	290,957,042
Falmouth	737,404,696	111,017,130	848,421,826
Fitchburg	352,598,916	123,810,118	476,409,034
Florida	29,818,429	1,093,250	30,911,679
Foxborough	94,704,790	41,052,272	135,757,062
Framingham	567,629,250	159,117,586	726,746,836
Franklin	99,629,810	45,355,789	144,985,599
Freetown	14,694,056	23,944,044	17,088,100

TABLE III - CONTINUED

<u>Municipalities</u>	<u>Taxable Valuation</u>	<u>Exempt Valuation</u>	<u>Total Valuation</u>
Gardner	\$ 110,668,435	\$ 56,990,711	\$ 167,659,146
Gay Head	2,012,980	138,400	2,151,380
Georgetown	32,317,040	11,242,811	43,559,851
Gill	16,291,540	20,406,669	36,698,209
Gloucester	188,306,260	49,554,272	237,860,532
Goshen	10,396,350	1,483,031	11,879,381
Gosnold	3,190,685	162,410	3,353,095
Grafton	87,142,370	24,098,214	111,240,584
Granby	57,408,641	6,283,580	63,692,221
Granville	3,802,221	358,250	4,160,471
Great Barrington	59,915,190	2,520,990	62,436,180
Greenfield	135,034,648	56,456,700	191,491,348
Groton	85,433,226	11,800,114	97,233,340
Groveland	26,032,559	3,175,708	29,208,267
Hadley	12,704,560	20,880,966	33,585,526
Halifax	54,024,264	15,828,306	69,852,570
Hamilton	110,918,150	31,167,939	142,086,089
Hampden	55,643,160	6,015,335	61,658,495
Hancock	14,979,624	7,085,448	22,065,072
Hanover	190,506,850	31,838,634	222,345,484
Hanson	54,395,223	16,698,559	71,093,782
Hardwick	13,207,454	5,684,007	18,891,461
Harvard	94,503,200	107,282,005	201,785,205
Harwich	124,578,447	15,120,088	139,698,535
Hatfield	50,196,790	3,613,450	53,810,240
Haverhill	105,324,025	79,028,111	184,352,136
Hawley	3,166,720	599,300	3,766,020
Heath	9,924,358	507,396	10,431,754
Hingham	163,242,285	45,003,518	208,245,803
Hinsdale	10,867,801	1,268,578	12,136,379
Holbrook	62,581,360	10,006,245	72,587,605
Holden	131,172,300	22,836,836	154,009,136
Holland	4,369,569	376,340	4,745,909
Holliston	180,309,070	21,718,169	202,027,239
Holyoke	108,080,260	119,606,502	227,686,762
Hopedale	32,356,380	8,838,066	41,194,446
Hopkinton	94,387,050	9,810,007	104,197,057
Hubbardston	11,718,720	1,405,858	13,124,578
Hudson	122,610,426	22,878,744	145,489,170
Hull	107,110,200	25,617,021	132,727,221
Huntington	14,283,230	13,926,990	28,210,220
Ipswich	75,487,114	28,829,772	104,316,886
Kingston	110,009,984	12,760,427	122,770,411
Lakeville	42,175,000	12,690,355	54,865,355
Lancaster	30,849,363	12,555,772	43,405,135
Lanesborough	39,036,728	2,536,257	41,572,985
Lawrence	117,517,600	39,728,245	157,245,845
Lee	61,743,790	7,149,163	68,892,953
Leicester	60,329,067	14,520,611	74,849,678
Lenox	73,123,536	16,250,249	89,373,785
Leominster	213,206,780	40,557,786	253,764,566

TABLE III - CONTINUED

<u>Municipality</u>	<u>Taxable Valuation</u>	<u>Exempt Valuation</u>	<u>Total Valuation</u>
Leverett	\$ 5,267,430	\$ 235,766	\$ 5,503,196
Lexington	263,263,950	85,751,447	349,015,397
Leyden	7,083,530	255,000	7,338,530
Lincoln	151,380,714	9,100,490	160,481,204
Littleton	106,623,780	11,697,338	118,321,118
Longmeadow	200,753,240	46,814,156	247,567,396
Lowell	169,211,750	177,866,482	347,078,232
Ludlow	96,871,431	19,818,735	116,690,166
Lunenburg	71,239,470	9,375,706	80,615,176
Lynn	270,824,210	109,027,870	379,852,080
Lynnfield	229,812,300	19,174,310	248,986,610
Malden	118,502,950	44,882,896	
Manchester	132,988,300	14,476,579	147,464,879
Mansfield	67,673,800	12,180,293	79,854,093
Marblehead	213,159,189	27,500,781	240,659,970
Marion	39,892,055	11,960,024	51,852,079
Marlborough	71,156,750	49,873,737	121,030,487
Marshfield	129,939,511	22,488,437	152,427,948
Mashpee	153,146,602	12,000,945	165,147,547
Mattapoisett	42,094,160	7,204,330	49,298,490
Maynard	59,372,412	8,049,240	67,421,652
Medfield	76,805,870	22,249,732	99,055,602
Medford	133,323,300	54,742,883	188,066,183
Medway	62,344,409	8,006,728	70,351,137
Melrose	240,278,850	53,258,743	293,537,593
Mendon	18,772,780	1,844,430	20,617,210
Merrimac	36,318,180	6,001,236	42,319,416
Methuen	63,196,300	20,484,003	83,680,303
Middleborough	65,759,810	21,341,004	87,100,814
Middlefield	4,639,220	540,369	5,179,589
Middleton	68,292,290	12,766,515	81,058,805
Milford	38,895,700	11,849,085	50,744,785
Millbury	15,937,213	9,666,100	25,603,313
Millis	58,539,230	10,857,928	69,397,158
Millville	8,440,958	646,110	9,087,068
Milton	79,223,850	34,017,950	113,241,800
Monroe	1,354,588	1,834,358	3,199,946
Monson	70,202,265	25,933,300	96,135,565
Montague	116,224,550	21,741,235	137,965,785
Monterey	25,306,000	2,215,900	27,521,900
Montgomery	4,546,338	17,025	4,563,363
Mount Washington	2,426,065	562,038	2,988,103
Nahant	17,568,600	8,498,297	26,066,897
Nantucket	37,035,811	11,717,562	48,753,373
Natick	195,187,700	57,687,018	252,874,718
Needham	330,607,050	49,021,021	379,628,071
New Ashford	5,447,890	261,960	5,709,850
New Bedford	235,494,775	171,717,693	407,212,468
New Braintree	3,576,920	3,440,051	7,016,971
New Marlborough	28,892,134	1,799,700	30,691,834
New Salem	1,177,170	570,235	1,747,405

TABLE III - CONTINUED

<u>Municipalities</u>	<u>Taxable Valuation</u>	<u>Exempt Valuation</u>	<u>Total Valuation</u>
Newbury	\$ 80,384,104	\$ 15,667,317	\$ 96,051,421
Newburyport	92,142,200	33,180,263	125,322,463
Newton	401,134,575	164,352,308	565,486,883
Norfolk	41,420,416	35,594,455	77,014,871
North Adams	81,697,340	78,319,340	160,016,680
North Andover	45,592,270	17,326,766	62,919,036
North Attleborough	202,002,600	29,296,625	231,299,225
North Brookfield	26,929,435	7,715,164	34,644,599
North Reading	72,348,560	8,045,467	80,394,027
Northampton	330,992,930	136,248,712	467,241,642
Northborough	71,337,485	12,502,772	83,840,257
Northbridge	72,421,307	18,397,375	90,818,682
Northfield	29,249,592	14,441,173	43,690,765
Norton	70,002,400	21,715,251	91,717,651
Norwell	110,229,324	14,924,991	125,154,315
Norwood	316,323,250	59,544,696	375,867,946
Oak Bluffs	86,204,415	11,413,927	97,618,342
Oakham	12,861,300	2,847,195	15,708,495
Orange	22,931,650	5,260,265	28,191,915
Orleans	264,505,520	23,592,746	288,098,266
Otis	12,949,785	773,789	13,723,574
Oxford	111,049,450	15,917,050	126,966,500
Palmer	117,378,771	18,520,507	135,899,278
Paxton	33,576,980	7,202,570	40,779,550
Peabody	345,535,585	160,866,883	506,402,468
Pelham	19,351,118	453,325	19,804,443
Pembroke	59,820,904	11,791,406	71,612,310
Pepperell	78,081,800	6,600,600	84,682,400
Peru	5,667,717	1,817,620	7,485,337
Petersham	9,493,457	3,746,732	13,240,189
Phillipston	15,456,360	159,598	15,615,958
Pittsfield	323,948,000	149,199,751	473,147,751
Plainfield	1,410,166	338,230	1,748,396
Plainville	79,724,795	6,820,219	86,545,014
Plymouth	922,030,808	56,658,350	978,689,158
Plympton	18,278,250	1,676,200	19,954,450
Princeton	21,807,112	2,508,185	24,315,297
Provincetown	62,337,621	8,091,265	70,428,886
Quincy	280,814,300	77,484,685	358,298,985
Randolph	155,095,190	24,010,520	179,105,710
Raynham	76,253,915	5,298,485	81,552,400
Reading	287,276,772	51,479,919	338,756,691
Rehoboth	99,333,885	6,976,031	106,309,916
Revere	99,603,900	15,168,100	114,772,000
Richmond	25,752,934	645,772	26,398,706
Rochester	16,106,155	23,492,461	39,598,616
Rockland	76,124,983	34,148,643	110,273,626
Rockport	186,712,000	81,967,777	194,908,777
Rowe	127,364,703	1,676,000	129,040,703
Rowley	25,613,520	4,479,794	30,093,314
Royalston	2,493,612	756,616	3,250,228

TABLE III - CONTINUED

<u>Municipalities</u>	<u>Taxable Valuation</u>	<u>Exempt Valuation</u>	<u>Total Valuation</u>
Russell	\$ 3,646,240	\$ 3,394,570	\$ 7,040,810
Rutland	46,986,242	7,348,870	54,335,112
Salem	120,000,000	199,858,111	319,858,111
Salisbury	64,208,000	7,397,950	71,605,950
Sandisfield	16,125,659	1,745,550	17,871,209
Sandwich	358,130,400	56,468,713	414,599,113
Saugus	237,823,655	23,439,953	261,263,608
Savoy	3,174,250	2,528,225	5,702,475
Scituate	125,519,050	18,517,739	144,036,789
Seekonk	134,747,369	9,588,960	144,336,329
Sharon	150,327,825	19,993,884	170,321,709
Sheffield	23,137,369	6,642,170	29,779,539
Shelburne	9,253,585	1,316,652	10,570,237
Sherborn	92,641,183	6,467,650	99,108,833
Shirley	5,537,930	2,904,123	8,442,053
Shrewsbury	180,037,961	45,193,963	225,231,924
Shutesbury	9,470,010	506,486	9,976,496
Somerset	502,305,594	33,816,850	536,122,444
Somerville	140,089,800	58,429,290	198,519,090
South Hadley	144,588,700	60,968,614	205,557,314
Southampton	49,060,846	2,114,144	51,174,990
Southborough	135,923,800	27,817,687	163,741,487
Southbridge	123,619,350	28,449,380	152,068,730
Southwick	60,043,310	4,528,920	64,572,230
Spencer	50,390,530	2,721,620	53,112,150
Springfield	683,521,470	406,819,606	1,090,341,076
Sterling	58,902,658	7,022,120	65,924,778
Stockbridge	22,272,070	14,442,033	36,714,103
Stoneham	268,090,275	79,937,522	348,027,797
Stoughton	206,908,100	56,166,839	263,074,939
Stow	75,532,391	8,970,138	84,502,529
Sturbridge	102,821,180	26,195,943	129,017,123
Sudbury	179,290,700	20,429,903	199,720,603
Sunderland	35,166,000	2,554,800	37,720,800
Sutton	14,070,000	924,724	14,994,724
Swampscott	117,606,108	13,758,415	131,364,523
Swansea	107,932,927	16,273,087	124,206,014
Taunton	75,722,160	103,783,085	179,505,245
Templeton	44,469,130	24,154,934	68,624,064
Tewksbury	232,804,540	58,183,547	290,988,087
Tisbury	68,689,510	5,865,992	74,555,502
Tolland	1,848,845	878,075	2,726,920
Topsfield	102,927,975	5,054,075	107,982,050
Townsend	55,028,460	8,459,294	63,487,754
Truro	86,426,710	19,813,900	106,240,610
Tyngsborough	40,622,355	23,752,725	64,375,080
Tyringham	7,732,029	452,418	8,184,447
Upton	48,381,205	6,299,437	54,680,642
Uxbridge	11,878,661	15,325,740	27,204,401
Wakefield	83,908,465	23,343,185	107,251,650
Wales	12,831,914	937,325	13,769,239

TABLE III - CONTINUED

<u>Municipalities</u>	<u>Taxable Valuation</u>	<u>Exempt Valuation</u>	<u>Total Valuation</u>
Walpole	\$ 147,173,918	\$ 36,793,561	\$ 183,967,479
Waltham	529,508,600	182,779,887	712,288,487
Ware	16,014,465	11,982,081	27,996,546
Wareham	166,101,040	22,542,467	188,643,507
Warren	31,628,421	6,407,807	38,036,228
Warwick	10,254,156	3,468,200	13,722,356
Washington	7,821,900	2,196,450	10,018,350
Watertown	98,353,380	37,378,855	135,732,235
Wayland	216,799,248	37,447,333	254,246,581
Webster	31,652,538	8,012,814	39,665,352
Wellesley	298,863,910	83,284,930	382,148,840
Wellfleet	163,570,815	6,305,308	169,876,123
Wendell	11,890,828	24,458,819	14,336,647
Wenham	70,600,000	21,474,329	92,074,329
West Boylston	39,619,830	16,177,587	55,797,417
West Bridgewater	72,093,077	14,191,210	86,284,287
West Brookfield	27,295,420	2,401,815	29,697,235
West Newbury	37,975,700	10,536,103	48,511,803
West Springfield	266,772,600	46,437,055	313,209,655
West Stockbridge	22,244,300	426,200	22,670,500
West Tisbury	7,999,991	572,354	8,572,345
Westborough	163,131,640	42,441,266	205,572,906
Westfield	183,571,860	62,181,564	245,753,424
Westford	83,336,728	10,426,891	93,763,619
Westhampton	16,444,380	5,642,100	22,086,480
Westminster	89,414,466	9,616,154	99,030,620
Weston	204,673,354	50,037,012	254,710,366
Westport	30,191,400	6,217,755	36,409,155
Westwood	155,616,370	19,014,799	174,631,169
Weymouth	408,509,050	78,829,213	487,338,263
Whately	23,452,360	234,050	23,686,410
Whitman	148,738,050	18,335,398	167,073,448
Wilbraham	189,261,581	44,697,474	233,959,055
Williamsburg	23,658,680	3,412,470	27,071,150
Williamstown	76,499,300	87,574,847	164,074,147
Wilmington	153,526,495	23,417,768	176,944,263
Winchendon	34,835,540	13,541,109	48,376,649
Winchester	205,635,300	45,658,878	251,294,178
Windsor	14,685,340	2,087,260	16,772,600
Winthrop	180,784,750	27,249,903	208,034,653
Woburn	519,680,355	72,293,230	591,973,585
Worcester	453,604,125	346,390,959	799,995,084
Worthington	18,107,732	616,620	18,724,352
Wrentham	85,850,700	38,321,512	124,172,212
Yarmouth	469,656,725	39,669,140	509,325,865
Total	\$41,869,962,165	\$12,636,580,200	\$54,506,542,365

TABLE IV - ESTIMATED STATE AID AND CHARGES,
INCLUDING COUNTY ASSESSMENTS, USED
IN DETERMINATION OF LOCAL TAX RATES
(Amounts in Thousands)

Municipality	1979			1980		
	Receipts	Charges	Differ- ence	Receipts	Charges	Differ- ence
Abington	\$ 2,413	\$ 143	\$ 2,270	\$ 2,833	\$ 174	\$ 2,659
Acton	1,311	626	685	1,524	458	1,066
Acushnet	1,156	91	1,065	1,562	142	1,420
Adams	492	129	363	753	129	624
Agawam	2,610	540	2,070	3,201	592	2,609
Alford	19	17	2	25	16	9
Amesbury	2,925	205	2,720	3,487	204	3,283
Amherst	2,078	658	1,420	2,556	645	1,911
Andover	2,698	693	2,005	3,137	720	2,417
Arlington	4,966	4,422	544	5,933	3,962	1,971
Ashburnham	460	80	380	539	93	446
Ashby	130	44	86	178	29	149
Ashfield	127	27	100	167	45	122
Ashland	1,155	463	692	1,279	384	895
Athol	536	122	414	778	174	604
Attleboro	6,023	340	5,683	6,786	537	6,249
Auburn	2,203	253	1,950	2,483	407	2,076
Avon	490	94	396	1,044	79	965
Ayer	2,175	118	2,057	2,426	93	2,333
Barnstable	2,509	738	1,771	3,320	1,076	2,244
Barre	580	43	537	676	93	583
Becket	89	29	60	104	57	47
Bedford	1,616	717	899	1,862	647	1,215
Belchertown	981	164	817	1,119	160	959
Bellingham	3,383	116	3,267	4,240	180	4,060
Belmont	2,344	2,637	(293)	2,961	2,423	538
Berkley	433	23	410	512	41	471
Berlin	256	44	212	299	69	230
Bernardston	167	32	135	204	41	163
Beverly	4,267	1,206	3,061	4,991	1,115	3,876
Billerica	7,145	846	6,299	7,745	626	7,119
Blackstone	919	75	844	1,172	118	1,054
Blandford	99	27	72	118	35	83
Bolton	243	63	180	280	113	167
Boston	175,514	61,686	113,828	194,074	44,003	150,071
Bourne	2,120	240	1,880	2,274	324	1,950
Boxborough	168	85	83	211	65	146
Boxford	408	142	266	479	164	315
Boylston	245	83	162	301	103	198
Braintree	3,851	1,850	2,001	4,659	2,134	2,525
Brewster	673	127	546	728	213	515
Bridgewater	1,834	171	1,663	2,122	233	1,889
Brimfield	340	80	260	354	58	296
Brockton	19,587	1,915	17,672	23,646	1,855	21,791
Brookfield	357	23	334	395	47	348
Brookline	4,861	4,943	(82)	5,381	5,448	(67)
Buckland	98	24	74	133	33	100
Burlington	3,135	1,342	1,793	4,260	1,163	3,097
Cambridge	12,194	8,657	3,537	14,222	7,500	6,722
Canton	2,244	995	1,249	2,612	1,065	1,547
Carlisle	444	131	313	482	108	374

TABLE IV - CONTINUED

Municipality	1979			1980		
	Receipts	Charges	Difference	Receipts	Charges	Difference
Carver	\$ 617	\$ 75	\$ 542	\$ 720	\$ 104	\$ 616
Charlemont	62	19	43	77	30	47
Charlton	264	78	186	362	126	236
Chatham	498	234	264	511	342	169
Chelmsford	6,000	758	5,242	6,778	606	6,172
Chelsea	4,661	1,701	2,960	7,328	1,533	5,795
Cheshire	177	43	134	221	49	172
Chester	111	23	88	133	25	108
Chesterfield	122	33	89	131	35	96
Chicopee	12,351	956	11,395	13,720	1,109	12,611
Chilmark	30	239	(209)	36	146	(110)
Clarksburg	517	21	496	547	24	523
Clinton	3,007	147	2,860	3,148	283	2,865
Cohasset	854	202	652	1,099	269	830
Colrain	112	36	76	143	41	102
Concord	1,751	817	934	1,994	732	1,262
Conway	131	23	108	164	28	136
Cummington	72	23	49	85	17	68
Dalton	241	142	99	321	147	174
Danvers	2,721	961	1,760	3,037	911	2,126
Dartmouth	2,130	303	1,827	2,746	470	2,276
Dedham	2,918	1,322	1,596	3,309	1,474	1,835
Deerfield	288	99	189	355	127	228
Dennis	305	337	(32)	393	515	(122)
Dighton	521	62	459	622	101	521
Douglas	586	48	538	756	73	683
Dover	447	269	178	472	348	124
Dracut	3,987	360	3,627	4,814	263	4,551
Dudley	376	91	285	438	160	278
Dunstable	68	42	26	89	33	56
Duxbury	1,996	268	1,728	2,116	326	1,790
East Bridgewater	1,927	129	1,798	2,082	138	1,944
East Brookfield	256	33	223	342	64	278
East Longmeadow	1,856	346	1,510	2,009	409	1,600
Eastham	174	127	47	213	184	29
Easthampton	2,521	359	2,162	2,871	316	2,555
Easton	2,272	167	2,105	2,487	272	2,215
Edgartown	426	176	250	482	304	178
Egremont	50	37	13	64	41	23
Erving	217	93	124	245	117	128
Essex	306	63	243	366	65	301
Everett	3,362	4,201	(839)	3,750	3,828	(78)
Fairhaven	2,273	159	2,114	3,058	255	2,803
Fall River	26,037	786	25,251	30,821	1,122	29,699
Falmouth	2,668	466	2,202	3,001	682	2,319
Fitchburg	7,122	470	6,652	8,092	685	7,407
Florida	143	25	118	159	33	126
Foxborough	2,492	166	2,326	2,734	263	2,471
Framingham	8,403	3,211	5,192	9,467	2,543	6,924
Franklin	3,509	182	3,327	4,031	276	3,755
Freetown	424	85	339	622	114	508

TABLE IV - CONTINUED

Municipality	1979			1980		
	Receipts	Charges	Differ- ence	Receipts	Charges	Differ- ence
Gardner	\$ 3,844	\$ 196	\$ 3,648	\$ 4,504	\$ 300	\$ 4,204
Gay Head	19	11	8	20	28	(8)
Georgetown	1,324	110	1,214	1,483	121	1,362
Gill	97	26	71	130	31	99
Gloucester	4,149	678	3,471	4,780	604	4,176
Goshen	83	37	46	94	23	71
Gosnold	10	2	8	8	7	1
Grafton	2,021	170	1,851	2,205	251	1,954
Granby	1,129	139	990	1,308	118	1,190
Granville	165	42	123	196	64	132
Great Barrington	347	126	221	431	130	301
Greenfield	2,201	219	1,982	2,990	318	2,672
Groton	226	154	72	277	128	149
Groveland	596	92	504	686	92	594
Hadley	742	214	528	813	125	688
Halifax	534	51	483	620	74	546
Hamilton	217	270	(53)	260	276	(16)
Hampden	744	98	646	777	117	660
Hancock	160	18	142	171	36	135
Hanover	2,057	291	1,766	2,268	332	1,936
Hanson	1,207	102	1,105	1,400	127	1,273
Hardwick	269	29	240	388	45	343
Harvard	464	101	363	531	159	372
Harwich	824	268	556	933	333	600
Hatfield	481	114	367	545	71	474
Haverhill	6,763	738	6,025	9,785	704	9,081
Hawley	79	7	72	91	7	84
Heath	75	15	60	89	19	70
Hingham	2,689	864	1,825	3,009	1,010	1,999
Hinsdale	101	60	41	132	30	102
Holbrook	1,883	336	1,547	2,042	453	1,589
Holden	1,320	250	1,070	1,506	354	1,152
Holland	204	77	127	226	54	172
Holliston	2,310	323	1,987	2,553	254	2,299
Holyoke	13,589	675	12,914	15,286	758	14,528
Hopedale	556	63	493	638	99	539
Hopkinton	728	186	542	949	161	788
Hubbardston	255	26	229	300	45	255
Hudson	3,057	327	2,730	3,430	273	3,157
Hull	2,250	320	1,930	2,466	363	2,103
Huntington	106	58	48	127	52	75
Ipswich	1,616	230	1,386	1,830	240	1,590
Kingston	624	101	523	732	131	601
Lakeville	419	81	338	525	105	420
Lancaster	914	77	837	957	209	748
Lanesborough	390	60	330	440	64	376
Lawrence	12,733	798	11,935	17,755	746	17,009
Lee	847	115	732	992	133	859
Leicester	2,336	121	2,215	2,603	174	2,429
Lenox	614	124	490	727	129	598
Leominster	5,315	487	4,828	7,219	697	6,522

TABLE IV - CONTINUED

Municipality	1979			1980		
	Receipts	Charges	Difference	Receipts	Charges	Difference
Leverett	\$ 117	\$ 22	\$ 95	\$ 162	\$ 29	\$ 133
Lexington	4,023	2,358	1,665	4,410	2,141	2,269
Leyden	54	9	45	68	14	54
Lincoln	798	384	414	866	306	560
Littleton	789	211	578	932	150	782
Longmeadow	2,292	488	1,804	2,511	576	1,935
Lowell	21,195	1,503	19,692	23,911	1,232	22,679
Ludlow	2,848	355	2,493	3,162	432	2,730
Lunenburg	1,478	110	1,368	1,643	193	1,450
Lynn	17,641	2,838	14,803	23,204	2,442	20,762
Lynnfield	1,490	467	1,023	1,657	476	1,181
Malden	10,665	4,380	6,285	12,075	3,792	8,283
Manchester	571	237	334	633	250	383
Mansfield	1,797	152	1,645	2,044	241	1,803
Marblehead	2,033	1,100	933	1,943	1,118	825
Marion	328	87	241	361	117	244
Marlborough	5,034	622	4,412	5,576	502	5,074
Marshfield	3,067	486	2,581	3,456	527	2,929
Mashpee	463	189	274	528	170	358
Mattapoissett	337	90	247	422	112	310
Maynard	1,186	351	835	1,541	283	1,258
Medfield	1,730	234	1,496	1,987	296	1,691
Medford	7,931	5,362	2,569	9,831	4,706	5,125
Medway	1,748	116	1,632	1,972	172	1,800
Melrose	5,268	2,070	3,198	5,221	1,835	3,386
Mendon	102	45	57	133	76	57
Merrimac	551	49	502	736	57	679
Methuen	5,661	616	5,045	6,388	579	5,809
Middleborough	2,544	178	2,366	2,995	233	2,762
Middlefield	47	19	28	57	21	36
Middleton	341	155	186	391	156	235
Milford	4,765	317	4,448	5,464	483	4,981
Millbury	2,744	164	2,580	3,369	219	3,150
Millis	974	153	821	1,218	173	1,045
Millville	369	18	351	346	30	316
Milton	1,808	1,985	(177)	2,229	2,170	59
Monroe	63	15	48	70	8	62
Monson	1,261	134	1,127	1,673	144	1,529
Montague	778	121	657	993	169	824
Monterey	93	25	68	105	30	75
Montgomery	35	16	19	47	23	24
Mount Washington	40	2	38	42	3	39
Nahant	298	265	33	377	244	133
Nantucket	714	75	639	772	67	705
Natick	3,671	1,566	2,105	4,205	1,305	2,900
Needham	2,850	1,709	1,141	3,059	1,905	1,154
New Ashford	41	7	34	42	10	32
New Bedford	20,056	1,130	18,926	28,937	1,437	27,500
New Braintree	136	10	126	163	15	148
New Marlborough	115	34	81	135	70	65
New Salem	62	11	51	79	13	66

TABLE IV - CONTINUED

Municipality	1979			1980		
	Receipts	Charges	Difference	Receipts	Charges	Difference
Newbury	\$ 453	\$ 102	\$ 351	\$ 545	\$ 102	\$ 443
Newburyport	2,287	255	2,032	2,664	262	2,402
Newton	9,206	8,061	1,145	10,405	7,181	3,224
Norfolk	691	119	572	786	155	631
North Adams	4,716	213	4,503	5,310	212	5,098
North Andover	1,787	464	1,323	2,021	429	1,592
North Attleborough	2,851	226	2,625	3,060	342	2,718
North Brookfield	1,079	65	1,014	1,183	85	1,098
North Reading	1,897	464	1,433	2,117	391	1,726
Northampton	5,156	716	4,440	5,550	575	4,975
Northborough	1,211	197	1,014	1,378	312	1,066
Northbridge	2,641	145	2,496	2,987	217	2,770
Northfield	204	54	150	247	68	179
Norton	2,091	106	1,985	2,546	179	2,367
Norwell	2,051	253	1,798	2,214	266	1,948
Norwood	3,736	1,534	2,202	4,372	1,675	2,697
Oak Bluffs	157	85	72	179	136	43
Oakham	163	15	148	179	27	152
Orange	1,192	49	1,143	1,286	83	1,203
Orleans	188	168	20	233	289	(56)
Otis	182	31	151	211	39	172
Oxford	2,930	112	2,818	3,224	214	3,010
Palmer	1,438	236	1,202	1,835	269	1,566
Paxton	343	72	271	410	113	297
Peabody	6,006	1,577	4,429	8,702	1,509	7,193
Pelham	123	55	68	128	39	89
Pembroke	1,757	307	1,450	1,984	361	1,623
Pepperell	262	145	117	340	113	227
Peru	83	24	59	94	12	82
Petersham	146	27	119	177	40	137
Phillipston	78	16	62	95	43	52
Pittsfield	8,916	858	8,058	9,928	947	8,981
Plainfield	86	15	71	96	13	83
Plainville	457	68	389	535	111	424
Plymouth	3,083	503	2,580	3,487	791	2,696
Plympton	148	41	107	183	39	144
Princeton	346	37	309	393	60	333
Provincetown	214	90	124	312	128	184
Quincy	11,146	5,634	5,512	12,827	5,974	6,853
Randolph	4,953	969	3,984	5,617	1,094	4,523
Raynham	1,071	95	976	1,198	162	1,036
Reading	3,026	1,173	1,853	3,431	955	2,476
Rehoboth	930	101	829	1,074	151	923
Revere	6,549	3,120	3,429	9,864	2,840	7,024
Richmond	196	35	161	229	49	180
Rochester	253	51	202	303	57	246
Rockland	3,611	395	3,216	4,159	399	3,760
Rockport	446	225	221	526	239	287
Rowe	55	138	(83)	66	178	(112)
Rowley	319	89	230	397	77	320
Royalston	106	16	90	131	25	106

TABLE IV - CONTINUED

Municipality	1979			1980		
	Receipts	Charges	Difference	Receipts	Charges	Difference
Russell	\$ 72	\$ 33	\$ 39	\$ 86	\$ 40	\$ 46
Rutland	586	52	534	667	89	578
Salem	5,078	1,315	3,763	5,637	1,223	4,414
Salisbury	655	122	533	717	139	578
Sandisfield	143	23	120	166	32	134
Sandwich	2,172	233	1,939	2,350	376	1,974
Saugus	3,166	1,609	1,557	3,509	1,590	1,919
Savoy	169	10	159	181	11	170
Scituate	2,814	474	2,340	3,127	516	2,611
Seekonk	1,337	164	1,173	1,550	263	1,287
Sharon	2,020	396	1,624	2,291	465	1,826
Sheffield	127	52	75	159	64	95
Shelburne	95	35	60	135	37	98
Sherborn	309	240	69	434	182	252
Shirley	1,153	68	1,085	1,217	62	1,155
Shrewsbury	2,509	425	2,084	2,871	601	2,270
Shutesbury	107	18	89	127	27	100
Somerset	1,666	418	1,248	1,897	674	1,223
Somerville	15,410	6,310	9,109	19,852	5,663	14,189
South Hadley	2,289	418	1,871	2,540	365	2,175
Southampton	373	102	271	435	93	342
Southborough	610	151	459	702	261	441
Southbridge	3,269	199	3,070	3,901	286	3,615
Southwick	1,246	137	1,109	1,410	153	1,257
Spencer	1,801	118	1,683	2,074	177	1,897
Springfield	43,445	2,806	40,639	51,545	3,069	48,476
Sterling	730	125	605	811	157	654
Stockbridge	76	58	18	96	75	21
Stoneham	2,211	1,570	641	2,592	1,448	1,144
Stoughton	3,203	469	2,734	3,955	664	3,291
Stow	475	160	315	631	115	516
Sturbridge	801	110	691	901	177	724
Sudbury	1,807	693	1,114	2,003	551	1,452
Sunderland	177	72	105	230	89	141
Sutton	926	85	841	1,059	130	929
Swampscott	1,398	822	576	1,845	749	1,096
Swansea	2,252	201	2,051	2,491	270	2,221
Taunton	8,886	388	8,498	11,304	522	10,782
Templeton	357	60	297	464	108	356
Tewksbury	4,175	574	3,601	4,683	412	4,271
Tisbury	162	62	100	194	152	42
Tolland	134	26	108	135	33	102
Topsfield	601	211	390	679	221	458
Townsend	362	94	268	410	92	318
Truro	123	73	50	149	99	50
Tyngsborough	865	110	755	975	103	872
Tyringham	44	13	31	50	16	34
Upton	180	55	125	250	79	171
Uxbridge	1,359	114	1,245	1,834	164	1,670
Wakefield	4,178	1,598	2,580	4,046	1,508	2,538
Wales	187	22	165			

TABLE IV - CONTINUED

Municipality	1979			1980		
	Receipts	Charges	Differ- ence	Receipts	Charges	Differ- ence
Walpole	\$ 2,830	\$ 724	\$ 2,106	\$ 3,417	\$ 831	\$ 2,586
Waltham	5,924	4,710	1,214	7,326	4,193	3,133
Ware	1,515	198	1,317	1,971	154	1,817
Wareham	1,696	318	1,378	1,938	321	1,617
Warren	485	46	439	712	87	625
Warwick	186	10	176	196	17	179
Washington	161	10	151	171	11	160
Watertown	2,997	3,137	(140)	4,835	2,919	1,916
Wayland	2,103	624	1,479	2,513	525	1,988
Webster	2,912	165	2,747	3,430	234	3,196
Wellesley	2,849	1,375	1,474	3,223	1,728	1,495
Wellfleet	136	79	57	149	177	(28)
Wendell	181	15	166	188	19	169
Wenham	80	143	(63)	110	144	(34)
West Boylston	801	144	657	933	187	746
West Bridgewater	997	132	865	1,156	131	1,025
West Brookfield	282	60	222	351	84	267
West Newbury	322	47	275	415	51	364
West Springfield	2,223	794	1,429	2,771	878	1,893
West Stockbridge	55	27	28	75	31	44
West Tisbury	405	3	402	412	52	360
Westborough	1,628	283	1,345	1,818	459	1,359
Westfield	4,838	788	4,050	5,459	854	4,605
Westford	2,542	309	2,233	2,631	249	2,382
Westhampton	80	50	30	101	39	62
Westminster	432	90	342	499	165	334
Weston	1,653	962	691	1,867	853	1,014
Westport	2,216	167	2,049	2,436	284	2,152
Westwood	1,754	696	1,058	1,940	845	1,095
Weymouth	9,207	2,367	6,840	10,448	2,640	7,808
Whately	86	26	60	119	33	86
Whitman	1,861	140	1,721	2,361	175	2,186
Wilbraham	1,486	330	1,156	1,706	410	1,296
Williamsburg	235	56	179	281	69	212
Williamstown	548	122	426	658	136	522
Wilmington	2,727	852	1,875	3,070	675	2,395
Winchendon	2,260	71	2,189	2,539	106	2,433
Winchester	2,389	1,639	750	2,908	1,421	1,487
Windsor	92	24	68	111	14	97
Winthrop	3,594	1,080	2,514	3,968	1,023	2,945
Woburn	4,766	1,875	2,891	5,402	1,619	3,783
Worcester	36,283	2,597	33,686	47,404	3,191	44,213
Worthington	66	43	23	83	33	50
Wrentham	816	68	748	942	128	814
Yarmouth	540	376	164	719	569	150
TOTALS	\$974,660	\$243,451	\$731,209	\$1,147,110	\$228,507	\$918,603

TABLE V
ESTIMATED RECEIPTS FOR
REGIONAL SCHOOL DISTRICTS

Name of Regional School	Fiscal Year 1979	Fiscal Year 1980
Acton-Boxborough	\$ 1,657,128	\$ 1,709,425
Adams-Cheshire	3,194,586	3,326,548
Amherst-Pelham	1,091,364	1,267,044
Ashburnham-Westminster	792,625	716,147
Assabet Valley	3,601,187	3,563,550
Athol-Royalston	3,433,229	3,469,429
Berkshire Hills	1,364,749	1,427,084
Berlin-Boylston	500,820	499,817
Blackstone-Millville	1,491,854	1,569,959
Blackstone Valley	1,413,477	1,617,112
Blue Hills	3,605,159	3,717,224
Bridgewater-Raynham	1,632,093	1,623,324
Bristol-Plymouth	1,911,682	1,951,865
Buckland-Colrain-Shelburne	404,236	430,801
Cape Cod	1,879,587	1,932,290
Central Berkshire	2,718,955	2,379,641
Concord-Carlisle	1,199,819	1,168,975
Dennis-Yarmouth	2,680,590	2,808,007
Dighton-Rehoboth	797,252	895,939
Dover-Sherborn	728,430	708,346
Dudley-Charlton	4,062,111	4,013,789
Franklin County Technical	1,057,655	1,326,308
Freetown-Lakeville	1,417,354	1,461,823
Frontier	196,391	197,721
Gateway	1,847,999	1,900,002
Gill-Montague	1,009,609	1,007,515
Greater Fall River	1,877,467	2,013,383
Greater Lawrence	3,766,653	4,100,984
Greater Lowell	8,116,226	8,112,886
Greater New Bedford	3,451,999	5,676,078
Groton-Dunstable	1,748,961	1,954,424
Hamilton-Wenham	1,424,267	1,346,808
Hampden-Wilbraham	1,713,330	1,653,137
Hampshire	874,567	829,875
Hawlemont	80,723	82,884
King Philip	2,307,183	2,296,831
Lincoln-Sudbury	1,694,679	1,827,401
Martha's Vineyard	351,664	445,192
Masconomet	1,764,001	1,593,716
Mendon-Upton	1,392,941	1,513,886

TABLE V - CONTINUED

Name of Regional School	Fiscal Year 1979	Fiscal Year 1980
Minuteman	\$ 2,673,423	\$ 3,270,292
Mohawk Trail	650,291	633,655
Montachusett	2,646,993	2,490,016
Mount Greylock	921,585	818,732
Narragansett	2,581,230	2,312,524
Nashoba	815,806	824,746
Nashoba Valley	1,435,728	1,385,088
Nauset	824,120	848,848
New Salem-Wendell Union	132,857	145,302
North Middlesex	4,863,459	4,803,335
North Shore	945,185	992,294
Northborough-Southborough	914,171	904,915
Northeast Metropolitan	3,401,593	3,447,689
Northern Berkshire	1,024,382	1,026,260
Old Colony	1,053,204	1,123,407
Old Rochester	731,298	748,120
Pathfinder	854,867	846,360
Pentucket	1,560,980	1,472,190
Pioneer Valley	250,999	238,819
Plymouth-Carver	2,196,267	2,910,559
Quabbin	1,101,341	1,087,635
Quinobin	127,152	177,403
Ralph C. Mahar	823,617	895,168
Shawsheen Valley	3,487,281	3,499,699
Silver Lake	3,552,653	3,822,968
South Middlesex	2,817,980	2,890,424
South Shore	777,974	810,169
Southeastern	3,007,836	3,086,833
Southern Berkshire	792,950	797,747
Southern Worcester	2,300,269	2,264,388
Spencer-East Brookfield	1,042,735	1,105,107
Tantasqua	1,545,543	1,471,944
Tri County	1,501,262	2,487,084
Triton	1,253,234	1,385,032
Upper Cape Cod	701,357	723,475
Wachusett	1,855,945	1,793,613
Warren-West Brookfield	800,827	807,747
Whitman-Hanson	2,251,312	2,037,661
Whittier Vocational	4,079,689	4,041,737
Bristol County	437,172	503,332
Essex County	1,153,763	1,249,923
Norfolk County	406,511	623,001
Total	\$142,551,443	\$148,942,411

1978 EQUALIZED VALUATIONS, 1/1/79 ASSESSED VALUATIONS
AND RATIOS, EACH CITY AND TOWN
(000'S OMITTED)

CITY/TOWN	1978 EQUALIZED VALUATION	1/1 1979 ASSESSED VALUATION	COMPOSITE RATIO PERCENT	CITY/TOWN	1978 EQUALIZED VALUATION	1/1 1979 ASSESSED VALUATION	COMPOSITE RATIO PERCENT
Abington	\$ 133,200	\$ 152,917	100 %	Bolton	\$ 50,950	\$ 61,720	100 %
Acton	338,800	359,173	100	Boston	3,831,000	1,738,000	45
Acushnet	84,470	26,432	31	Bourne	257,800	305,135	100
Adams	82,050	54,140	66	Boxborough	47,910	29,683*	62
Agawam	300,700	198,840	66	Boxford	108,000	20,085	19
Alford	10,610	8,161	77	Boylston	46,570	30,303	65
Amesbury	109,000	80,314	74	Braintree	577,200	556,430	96
Amherst	231,700	246,005	100	Brewster	197,600	193,093	98
Andover	507,100	276,087	54	Bridgewater	152,200	150,267	99
Arlington	611,500	362,238	59	Brimfield	31,300	7,611*	24
Ashburnham	45,780	47,802	100	Brockton	834,500	756,125	91
Ashby	22,570	25,324	100	Brookfield	23,910	23,417	98
Ashfield	28,030	28,834	100	Brookline	734,300	457,045	62
Ashland	123,900	125,306	100	Buckland	19,830	10,649	54
Athol	78,170	17,942	23	Burlington	455,300	271,794	60
Attleboro	365,600	217,328	59	Cambridge	917,000	342,050	37
Auburn	189,800	168,000	89	Canton	277,100	198,417	72
Avon	74,580	52,239	70	Carlisle	76,820	86,491	100
Ayer	63,600	16,808	26	Carver	70,660	11,654	16
Barnstable	926,300	851,523*	92	Charlemont	19,500	18,655	96
Barre	47,970	46,948	98	Charlton	59,460	12,442	21
Becket	37,210	39,807	100	Chatham	324,700	279,155	86
Bedford	260,500	95,304	37	Chelmsford	422,900	285,910	68
Belchertown	73,510	79,265	100	Chelsea	136,300	58,659	43
Bellingham	122,900	98,569	80	Cheshire	34,070	40,294	100
Belmont	467,100	262,753	56	Chester	13,230	12,164	92
Berkley	25,020	37,105	100	Chesterfield	15,100	6,590	44
Berlin	27,770	12,850	46	Chicopee	453,300	108,007	24
Bernardston	23,360	22,231	95	Chilmark	97,820	29,291	30
Beverly	461,600	243,300	53	Clarksburg	18,110	16,840	93
Billerica	417,700	65,225	16	Clinton	128,600	17,401	14
Blackstone	51,520	34,039	66	Cohasset	149,600	101,359	68
Blandford	17,650	17,920	100	Colrain	25,650	14,039*	55

* 1/1/78 assessed valuation, 1/1/79 assessed valuation not available

TABLE VI - CONTINUED

CITY/TOWN	1978 EQUALIZED VALUATION	1/1 1979 ASSESSED VALUATION	COMPOSITE RATIO PERCENT	CITY/TOWN	1978 EQUALIZED VALUATION	1/1 1979 ASSESSED VALUATION	COMPOSITE RATIO PERCENT
Concord	\$ 379,300	\$ 371,034	98 %	Gardner	\$ 137,900	\$ 111,720	81 %
Conway	17,680	5,267	30	Gay Head	22,220	2,013	9
Cummington	9,653	12,973	100	Georgetown	70,420	84,051	100
Dalton	96,770	94,740	98	Gill	16,190	16,477	100
Danvers	423,400	203,000	48	Gloucester	382,400	189,186	49
Dartmouth	320,600	269,191	84	Goshen	13,000	10,584	81
Dedham	397,200	267,982	67	Gosnold	4,911	3,191*	65
Deerfield	78,090	80,018	100	Grafton	113,900	90,488	79
Dennis	471,000	471,513	100	Granby	55,080	57,806	100
Dighton	73,100	15,386	21	Granville	26,330	24,821	94
Douglas	35,340	33,201	94	Great Barrington	103,900	61,028	59
Dover	153,900	146,325	95	Greenfield	185,200	135,035*	73
Dracut	174,400	35,581	20	Groton	79,040	89,844	100
Dudley	78,760	102,223	100	Groveland	57,580	19,323	34
Dunstable	24,820	3,161	13	Hadley	66,230	110,774	100
Duxbury	220,800	226,807	100	Halifax	53,590	55,755	100
East Bridgewater	105,000	71,830	68	Hamilton	117,400	113,000	96
East Brookfield	19,440	11,233	58	Hampden	61,210	56,692	93
East Longmeadow	210,100	174,726	83	Hancock	15,390	15,683	100
Eastham	163,300	171,150	100	Hanover	164,900	191,278	100
Easthampton	150,800	154,308	100	Hanson	94,640	55,424	59
Easton	197,900	197,664	100	Hardwick	19,920	13,368	67
Edgartown	210,000	81,068	39	Harvard	80,390	98,037	100
Egremont	32,560	16,777	52	Harwich	292,800	126,849	43
Erving	81,160	37,272	46	Hatfield	37,430	49,929	100
Essex	50,360	29,201	58	Haverhill	389,000	107,622	28
Everett	709,700	214,693	30	Hawley	4,273	3,976	93
Fairhaven	143,000	28,308	20	Heath	12,400	9,924*	80
Fall River	474,000	182,954	39	Hingham	348,000	172,113	49
Falmouth	596,000	753,971	100	Hinsdale	22,990	10,868*	47
Fitchburg	302,800	351,928	100	Holbrook	129,900	63,087	49
Florida	31,150	30,024	96	Holden	172,000	133,483	78
Foxborough	193,800	96,689	50	Holland	29,000	30,748	100
Framingham	903,800	578,600	64	Holliston	179,900	184,429	100
Franklin	185,700	102,397	55	Holyoke	262,600	110,296	42
Freetown	93,650	16,200	17	Hopedale	47,700	31,659	66

* 1/1/78 assessed valuation, 1/1/79 assessed valuation not available

TABLE VI - CONTINUED

<u>CITY/TOWN</u>	<u>1978 EQUALIZED VALUATION</u>	<u>1/1 1979 ASSESSED VALUATION</u>	<u>COMPOSITE RATIO PERCENT</u>	<u>CITY/TOWN</u>	<u>1978 EQUALIZED VALUATION</u>	<u>1/1 1979 ASSESSED VALUATION</u>	<u>COMPOSITE RATIO PERCENT</u>
Hopkinton	\$ 111,600	\$ 99,092	89 %	Medfield	\$ 147,400	\$ 79,079	54 %
Hubbardston	22,640	12,020	53	Medford	585,900	133,122	23
Hudson	169,700	126,126	74	Medway	121,400	64,383	53
Hull	112,100	107,089	96	Melrose	339,000	241,285	71
Huntington	17,700	14,348	81	Mendon	39,580	20,057	51
Ipswich	156,800	76,100	49	Merrimac	36,800	36,864	100
Kingston	96,190	112,992	100	Methuen	367,100	64,840	18
Lakeville	71,920	43,368	60	Middleborough	154,100	67,532	44
Lancaster	63,070	32,422	51	Middlefield	7,482	4,912	66
Lanesborough	41,550	39,861	96	Middleton	67,570	71,770	100
Lawrence	387,830	116,492	30	Milford	227,500	38,896*	17
Lee	72,730	62,946	87	Millbury	92,260	16,213	18
Leicester	74,800	61,402	82	Millis	83,440	59,916	72
Lenox	93,800	73,799	79	Millville	12,960	8,441*	65
Leominster	332,300	216,339	65	Milton	380,000	78,708	21
Leverett	18,440	5,458	30	Monroe	3,538	1,614	46
Lexington	666,900	268,421	40	Monson	68,000	71,051	100
Leyden	8,843	7,409	84	Montague	84,180	116,225*	100
Lincoln	146,200	177,984	100	Monterey	25,920	26,396	100
Littleton	103,200	107,933	100	Montgomery	9,433	4,546*	48
Longmeadow	284,300	204,052	72	Mount Washington	2,848	2,498	88
Lowell	582,300	171,265	29	Nahant	62,480	17,644	28
Ludlow	207,100	97,607	47	Nantucket	314,000	39,236	12
Lunenburg	100,100	72,694	73	Natick	479,500	193,678	40
Lynn	559,000	271,402	49	Needham	579,446	332,433	57
Lynnfield	235,500	234,092	99	New Ashford	8,635	5,489	64
Malden	444,900	119,742	27	New Bedford	598,729	228,667	38
Manchester	141,200	132,563	94	New Braintree	7,565	3,802	50
Mansfield	171,200	72,262	42	New Marlborough	33,970	29,910	88
Marblehead	467,900	213,941	46	New Salem	8,364	1,171	14
Marion	100,100	40,105	40	Newbury	54,820	76,238	100
Marlborough	342,000	72,662	21	Newburyport	179,900	93,043	52
Marshfield	306,700	131,359	43	Newton	1,345,000	4,070,058	30
Mashpee	154,100	154,715	100	Norfolk	76,790	43,865	57
Mattapoisett	93,580	42,569	45	North Adams	118,400	82,134	69
Maynard	125,900	60,412	48	North Andover	301,400	47,347	16

* 1/1/78 assessed valuation, 1/1/79 assessed valuation not available

TABLE VI - CONTINUED

CITY/TOWN	1978 EQUALIZED VALUATION	1/1 1979 ASSESSED VALUATION	COMPOSITE RATIO PERCENT	CITY/TOWN	1978 EQUALIZED VALUATION	1/1 1979 ASSESSED VALUATION	COMPOSITE RATIO PERCENT
No. Attleborough	\$ 226,400	\$ 206,494	91 %	Rehoboth	\$ 103,500	\$ 103,382	100 %
North Brookfield	38,010	39,754	100	Revere	349,300	99,750	29
North Reading	168,900	73,984	44	Richmond	31,480	26,246	83
Northampton	269,200	331,000	100	Rochester	38,540	17,323	45
Northborough	150,100	73,963	49	Rockland	144,300	76,937	53
Northbridge	100,600	74,306	74	Rockport	164,100	190,426	100
Northfield	45,180	29,477	65	Rowe	125,700	127,505	100
Norton	128,400	133,354	100	Rowley	46,780	27,040	58
Norwell	140,600	112,718	80	Royalston	12,540	2,494*	20
Norwood	422,900	321,800	76	Russell	16,070	26,210	100
Oak Bluffs	89,250	85,929	96	Rutland	41,480	47,702	100
Oakham	13,000	13,593	100	Salem	477,500	119,936	25
Orange	44,740	23,743	53	Salisbury	88,720	64,400	73
Orleans	266,100	287,614	100	Sandisfield	16,260	16,126*	99
Otis	34,530	14,315	41	Sandwich	349,000	369,626	100
Oxford	111,000	110,791	100	Saugus	366,100	241,833	66
Palmer	128,500	118,282	92	Savoy	9,921	3,226	33
Paxton	53,260	64,242	100	Scituate	277,200	125,284	45
Peabody	564,000	349,969	62	Seekonk	190,400	139,732	73
Pelham	19,590	5,877	30	Sharon	206,500	156,044	76
Pembroke	144,300	188,669	100	Sheffield	53,440	23,484	44
Pepperell	78,890	82,498	100	Shelburne	22,820	9,334	41
Peru	11,240	5,668*	50	Sherborn	94,120	94,634	100
Petersham	19,310	9,494*	49	Shirley	36,000	5,638	16
Phillipston	16,230	15,456*	95	Shrewsbury	279,600	185,564	66
Pittsfield	602,400	325,274	54	Shutesbury	17,520	9,844	56
Plainfield	7,655	1,410	18	Somerset	511,500	502,926	98
Plainville	79,630	81,731	100	Somerville	518,000	139,378	27
Plymouth	660,800	937,783	100	South Hadley	173,200	146,196	84
Plympton	29,940	18,506	62	Southampton	49,400	50,269	100
Princeton	32,260	23,974	74	Southborough	126,600	137,914	100
Provincetown	113,800	63,164	56	Southbridge	133,100	125,290	94
Quincy	975,500	278,750	29	Southwick	79,310	61,257	77
Randolph	318,000	157,095	49	Spencer	80,150	51,000	64
Raynham	110,300	79,426	72	Springfield	1,037,300	685,566	66
Reading	324,400	290,006	89	Sterling	74,600	61,785	83

* 1/1/78 assessed valuation, 1/1/79 assessed valuation not available

TABLE VI - CONTINUED

<u>CITY/TOWN</u>	<u>1978 EQUALIZED VALUATION</u>	<u>1/1 1979 ASSESSED VALUATION</u>	<u>COMPOSITE RATIO PERCENT</u>	<u>CITY/TOWN</u>	<u>1978 EQUALIZED VALUATION</u>	<u>1/1 1979 ASSESSED VALUATION</u>	<u>COMPOSITE RATIO PERCENT</u>
Stockbridge	\$ 58,400	\$ 22,775	39 %	Wellfleet	\$ 168,100	\$ 164,746	98 %
Stoneham	301,800	271,471	90	Wendell	12,210	11,891*	97
Stoughton	326,800	211,155	65	Wenham	68,590	67,896	99
Stow	80,600	79,759	99	West Boylston	86,640	40,160	46
Sturbridge	87,420	103,500	100	West Bridgewater	82,270	73,504	89
Sudbury	294,400	185,752	63	West Brookfield	39,380	30,437	77
Sunderland	36,470	35,274	97	West Newbury	39,140	39,720	100
Sutton	63,750	14,730	23	West Springfield	385,300	270,363	70
Swampscott	223,200	119,912	54	West Stockbridge	22,540	22,551	100
Swansea	170,100	109,676	64	West Tisbury	30,820	8,220	27
Taunton	313,200	127,950	41	Westborough	228,900	168,618	74
Templeton	53,310	44,934	84	Westfield	390,600	185,359	47
Tewksbury	287,200	238,253	83	Westford	168,400	87,069	52
Tisbury	100,300	69,487	69	Westhampton	21,080	16,998	81
Tolland	16,430	1,884	11	Westminster	87,910	91,203	100
Topsfield	109,700	106,074	97	Weston	316,400	207,969	66
Townsend	64,040	60,794	95	Westport	188,000	30,191*	16
Truro	94,150	91,586	97	Westwood	296,700	159,004	54
Tyngsborough	64,000	42,273	66	Weymouth	626,200	372,155	59
Tyringham	13,450	14,741	100	Whately	19,950	23,746	100
Upton	37,820	47,974	100	Whitman	135,200	149,372	100
Uxbridge	77,750	12,285	16	Wilbraham	192,700	190,406	99
Wakefield	330,700	84,663	26	Williamsburg	25,400	24,160	95
Wales	13,050	12,897	99	Williamstown	105,400	77,697	74
Walpole	267,900	151,000	56	Wilmington	280,500	153,624	55
Waltham	810,000	542,190	67	Winchendon	49,080	36,413	74
Ware	76,940	16,243	21	Winchester	368,400	207,281	56
Wareham	244,200	168,355	69	Windsor	13,170	15,030	100
Warren	30,000	32,221	100	Winthrop	181,800	180,975	100
Warwick	10,600	9,884	93	Woburn	520,700	543,480	100
Washington	8,752	7,924	91	Worcester	1,141,000	458,087	40
Watertown	417,000	98,251	24	Worthington	18,880	18,504	98
Wayland	259,600	223,619	86	Wrentham	89,720	89,811	100
Webster	109,400	31,590	29	Yarmouth	503,600	482,374	96
Wellesley	608,900	667,424	100	Total	\$68,604,908	\$43,623,490	

* 1/1/78 assessed valuation, 1/1/79 assessed valuation not available

BIENNIAL REPORTS OF THE STATE TAX COMMISSION
UPON THE EQUALIZATION AND APPORTIONMENT
OF STATE AND COUNTY TAXES

Equalized valuations are determined for each city and town and reported biennially by the State Tax Commission to the General Court. The amounts submitted are based upon information collected and tabulated from available sources relative to the assessments, the sales price, and the appraised values of all real and personal property.

These equalized valuations are used as a factor in computing the amounts due the cities and towns of the Commonwealth under certain state aid programs and also in allocating amounts charged for many state services. County charges are based entirely on equalized valuations.

<u>Total Equalized Valuations</u>	<u>House Document Number</u>
\$ 14,659,385,173	1951 - 2066
16,183,702,578	1953 - 2172
16,025,892,793	1955 - 2685
17,449,730,598	1957 - 2893
19,257,350,000	1959 - 2833
22,700,254,100	1961 - 3103
24,694,975,000	1963 - 3303
26,010,500,000	1965 - 3998
26,535,650,000	1967 - 4098
28,199,950,000	1969 - 4731
31,016,200,000	1971 - 4935
35,051,300,000	1973 - 5902
54,728,100,000	1975 - 5887
63,103,898,000	1977 - 5348
68,604,908,000	1979 - 5595*

* Biennial Report of the Commissioner of Revenue

